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Artificial Intelligence Adoption in Smaller Audit Practices

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Abstract: The emergence of new technologies, such as Artificial Intelligence (AI), is anticipated to profoundly impact the accounting and auditing sectors. AI is essential for automating repetitive tasks and enhancing audit judgment. This study seeks to investigate the adoption of AI in small audit firms in Malaysia. A qualitative research design was employed, involving semi-structured interviews with nine audit supervisors from small audit firms in Kuala Lumpur, Negeri Sembilan, Pahang, and Melaka. The discussion focuses on two elements: (1) Perceived Usefulness (PU) – emphasizing how AI enhances audit efficiency and accuracy, and (2) Perceived Ease of Use (PEU) – highlighting the ease of adoption and integration of AI tools into existing audit workflows. The findings reveal that AI is perceived as a valuable tool in small audit firms, improving audit quality and workflow by significantly accelerating the audit process. However, human expertise is still required for certain complex tasks and decision-making. Hence, it is crucial to communicate the AI's capabilities and constraints to prevent users from experiencing undue disappointment. The findings of this study aim to assist regulators and standard-setters in developing guidelines, principles, and frameworks for AI adoption among audit firms in Malaysia.

Keywords: *Artificial Intelligence (AI), Auditing, Audit firms, Automation, Technology adoption*

1. Introduction

The integration of technology into accounting and auditing has driven remarkable advancements, improving efficiency, accuracy, and reliability. Key technologies propelling this transformation include automation, artificial intelligence (AI), blockchain, data analytics, and cloud computing. The use of AI in auditing is not a novel concept (Keenoy, 1958). According to the World Economic Forum (2015), the adoption of AI in auditing is projected to increase by 30 percent by 2025. The Malaysian Institute of Accountants (MIA) (2023) identifies improved efficiency and workplace mobility as the primary drivers of technological adoption. Traditional audit processes are labor-intensive and time-consuming (Chan & Vasarhelyi, 2011), hence, automation is crucial to alleviate repetitive tasks and improve audit judgment (Huang & Vasarhelyi, 2019).

The convergence of various new technologies under the umbrella of the Fourth Industrial Revolution (IR 4.0) has the potential to profoundly impact organizations. The accountancy profession must adapt and implement emerging technologies to remain competitive. Shamsudin et al. (2024) revealed that applications from Microsoft, communication technology, fintech, mobile applications, application software, and online communication are the most popular and relevant technologies among audit and non-audit organizations, with adoption rates nearing 90%. However, it is noteworthy that advanced technologies such as AI, XBRL, robotic process automation, and big data analytics have adoption rates below 60%.

In practice, large accounting firms such as Ernst & Young (EY) have introduced robotic process automation (RPA) to handle repetitive tasks within auditing and accounting. AI and machine learning algorithms have been employed to enhance data analysis and auditing processes (Huang & Vasarhelyi, 2019). Similarly, Grant Thornton utilizes AI to enhance risk assessment and fraud detection capabilities. The firm applies AI tools to analyze financial statements and operational data to identify unusual patterns or potential red flags indicative of fraud or financial irregularities. These AI tools expedite data processing and assist auditors in identifying risks early in the audit process (Grant Thornton, 2023).

In Malaysia, the Malaysian Institute of Accountants (MIA) developed the Digital Technology Blueprint to guide accountants in formulating action plans aligned with technological trends. A 2017 MIA survey assessing

technology adoption within Malaysia's accountancy profession revealed that 92% and 97% of respondents regularly used accounting software and Microsoft applications, respectively. Over 60% of respondents reported occasional or regular use of cloud applications. Nonetheless, less than 25% of respondents utilized other technologies, such as fintech, AI, and data analytics. Moreover, the top three technological trends—cybersecurity, big data analytics, and automation—also exhibited low adoption rates within the Malaysian accountancy profession (MIA, 2018). However, a 2019 survey showed a decline in the percentage of respondents who had never or rarely used data analytics tools, dropping from 79% in 2017 to below 60% in 2019. This suggests increasing exposure to these technologies. Notably, over 40% of 2019 respondents reported frequent or occasional use of data analytics, doubling the 20% from 2017 (MIA, 2023).

This paper is structured as follows: the subsequent section reviews relevant literature, followed by a detailed explanation of the study's methodology. The findings and discussion section provides an in-depth analysis of the results, while the paper concludes by outlining its limitations and suggesting potential directions for future research.

2. Literature Review

Definition and Applications of AI: The term "artificial intelligence" (AI) was first defined in 1956 as "the science and engineering of making intelligent machines" (McCarthy, 2007, p. 2). AI captivates both amateurs and experts within the AI community. The concept of a man-made machine capable of thinking, learning, and making decisions autonomously has long been a prominent theme in popular culture (Hasan, 2022). Martinez (2019) proposed that a general definition of AI can be applied across various fields and applications, provided it remains adaptable to new developments in autonomous AI. Over the 20th century, artificial intelligence evolved into increasingly sophisticated machines and algorithms capable of reasoning and adapting to environments and rules resembling human intellect (McCarthy, 2007). With technological advancements such as machine learning and neural networks, Wang (2019) extended AI's scope to include cognitive functions like learning and problem-solving (Zawacki-Richter et al., 2019). Presently, AI is widely used across fields, including business, research, art, and education, to enhance productivity and user experience. AI applications extend to daily life, such as smart home devices, smartphones, Google, and Siri (Ng et al., 2021).

AI's potential applications in accounting and auditing are expected to strengthen and support corporate operations, including audit firms and their clients (Hasan, 2022). AI technologies used by auditors are regarded as "agents" assigned to specific tasks, akin to reliance on other specialists, such as estate valuers and solicitors, to establish audit evidence supporting audit judgments. It remains the auditor's responsibility to ensure that these tools are suitable, reliable, and effective for the task at hand. However, decision-making with AI-based technologies presents a double-edged sword. If an auditor's decision proves erroneous, they may be held accountable both for insufficient utilization of modern decision aids and for relying on an expert system that produced a flawed outcome (Omoteso, 2012).

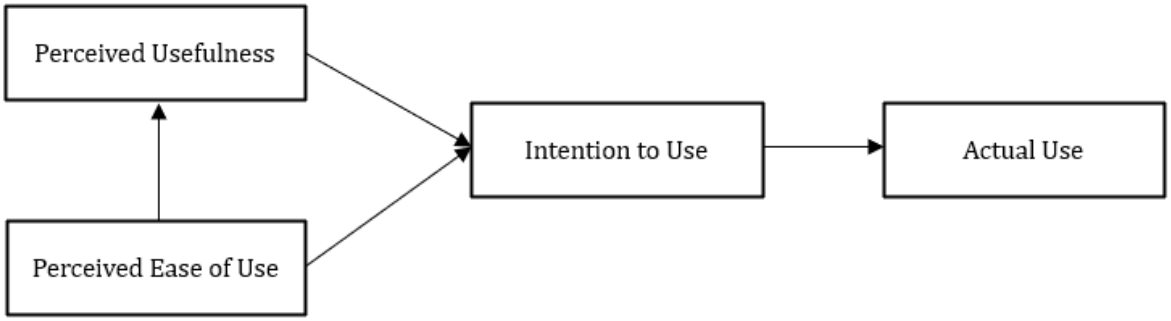
Additionally, AI plays a pivotal role in auditing by automating repetitive and time-consuming tasks such as data extraction, document review, and transaction analysis (Almufadda & Ahmed Almezeini, 2022). This enables auditors to allocate more time to strategic tasks requiring human judgment. AI tools can analyze large datasets and perform calculations significantly faster than humans, reducing the time needed for audits, particularly for large or complex clients (Almaqtari et al., 2024). Moreover, AI tools are more efficient and less susceptible to human error, resulting in enhanced audit accuracy and fewer financial reporting errors (Murphy, 2017). AI's ability to monitor financial data in real time allows auditors to promptly address irregularities rather than relying solely on periodic reviews.

However, the introduction of AI in auditing presents several challenges. Implementing AI technologies entails considerable initial costs, including investments in software, infrastructure, and skilled personnel (Almaqtari et al., 2024). Smaller firms may struggle with the financial demands of adopting AI. Additionally, gaining client trust in AI systems is a significant hurdle. Clients may hesitate to embrace AI-assisted audits, fearing that machines might overlook critical aspects discernible to human auditors. AI systems often operate as a "black box," making it difficult to comprehend how specific decisions are reached. AI requires a substantial amount of data to produce high-quality products. However, relying on this data can be problematic if the data is erroneous,

biased, or unrepresentative (Mahusin et al., 2024). Furthermore, biases embedded in AI training data can lead to unfair or skewed outcomes, potentially undermining the fairness and objectivity of audit results (Mahusin et al., 2024; Tyagi et al., 2020).

Technology Acceptance Model: The Technology Acceptance Model (TAM) developed by Fred Davis in 1989 explains user motivation through three key factors: perceived usefulness, perceived ease of use, and attitude towards use, which can reflect either favourability or unfavorability towards the technology (Taherdoost, 2018). TAM delineates three stages of technology acceptance: external factors (system features) influence cognitive reactions (perceived usefulness and ease of use), which, in turn, shape affective responses (attitude towards technology use or intention), ultimately affecting user behavior (Marikyan & Papagiannidis, 2023). Hence, TAM is used as the theoretical framework, guiding the exploration of perceived usefulness and perceived ease of use, which are the key determinants of technology adoption (Ria, 2023; Inayatulloh et al., 2021; Taherdoost, 2018).

Figure 1: The Technology Acceptance Model (TAM) developed by Fred Davis in 1989



Incorporating a user-friendly and practical component of information technology to obtain higher-quality data would be beneficial for many businesses to enhance the process of decision-making. In alignment with TAM, Abdullah et al. (2023) found that the accuracy, reliability, and easy-to-use data of accounting information systems positively related to the performance of SMEs in Malaysia as it assists management in making informed decisions. This is crucial since inadequate data quality can lead to incorrect data analysis. Apart from that, perceived usefulness and perceived ease of use significantly affected cloud accounting adoption in the banking industry in Indonesia, besides other factors such as management support, organizational competence, service quality, and system quality (Ria, 2023). Hence, cloud computing enhances business flexibility, which is the main determinant of its implementation, resulting in high efficiency of big data analysis (Attaran & Woods, 2019). Meanwhile, the adoption of artificial intelligence technology in complex and encompassing increasing volumes of data in managerial accounting is hindered by factors such as resistance to change, organizational culture, lack of trust, and the high price of technology. Nevertheless, the solutions to the barriers can be achieved through innovation and process optimization, improving the use of accounting information, and is relatively easy to use, given the significant level of automation and customization (Vărzaru, 2022).

On the other hand, the successful adoption of AI in audit practices largely depends on how auditors perceive its usefulness in enhancing their work and its ease of integration into their workflows (Marikyan & Papagiannidis, 2023). If auditors find that AI significantly improves audit quality and decision-making without being overly complex or disruptive, its adoption is likely to increase. Furthermore, auditors and firms are more inclined to adopt AI if it is perceived as improving efficiency, accuracy, and overall effectiveness. AI can automate repetitive tasks, minimize human error, and enable the swift analysis of large datasets compared to manual methods. For example, AI can streamline data extraction, enhance fraud detection, and support improved decision-making (Seethamraju & Hecimovic, 2023). If auditors view these benefits as valuable in improving audit quality, decision-making, and client satisfaction, the likelihood of AI adoption will increase. Similarly, the ease of adoption is influenced by factors such as user-friendly interfaces, minimal training requirements, and adaptability, which contribute to the overall accessibility of AI tools in everyday audit work.

3. Methodology

This study employs a qualitative research design involving semi-structured interviews to interpret and analyze the data. The focus is on perceived usefulness, ease of use, and attitudes towards the adoption of AI in audit practices. Nine audit supervisors from small audit firms located in Kuala Lumpur, Negeri Sembilan, Melaka, and Pahang participated as interview subjects. These states were selected based on their classification as more developed under the Twelfth Malaysia Plan (RMK-12) (Economic Planning Unit, 2016), attributed to strong internet connectivity, reliable Wi-Fi, and superior facilities, equipment, and digital tools (Kamal et al., 2023). The interviews were recorded with prior consent and subsequently transcribed for detailed analysis. The profiles of the interviewees are presented in Table 1 below.

Table 1: Interviewees' Profile

No	Interviewees	AI Implementation	State of Audit Firm
1	R1	Yes	Kuantan
2	R2	Yes	Kuala Lumpur
3	R3	Yes	Kuala Lumpur
4	R4	Yes	Kuala Lumpur
5	R5	Yes	Melaka
6	R6	No	Negeri Sembilan
7	R7	No	Negeri Sembilan
8	R8	No	Negeri Sembilan
9	R9	No	Kuala Lumpur

Respondents were questioned about their general perceptions of AI, its potential benefits and challenges, and its impact on current audit practices. Eight open-ended questions guided by the TAM were employed to structure the interviews. This method allows respondents to elaborate on their thoughts, which provides a richer understanding of their perceptions, challenges, and expectations, which may not be captured through closed-ended surveys (Ria, 2023). The questions on Perceived Usefulness (PU) and Perceived Ease of Use (PEU) were constructed by the researchers based on previous studies (Abdullah et al., 2023; Ria, 2023; Vărzaru, 2022; AlNasrallah & Saleem, 2022; Inayatulloh et al., 2021; Silaban & Siallagan, 2019; Taherdoost, 2018) with modifications to accommodate this study. As shown in the table below, PU and PEU were measured through four items each to fix the context of this study.

Table 2: Questions Discussed During the Interviews

Construct	Operational definition	Measured items
Perceived Usefulness (PU)	AI's ability to enhance both audit quality and work efficiency	**PU1:** How has AI contributed to enhancing operational efficiency in your audit firm? **PU2**: In your experience, how effective is AI in uncovering irregularities during audits? **PU3**: In your opinion, has AI reduced the time required for audit procedures such as sample selection and evidence collection? **PU4**: What are the key limitations of AI in auditing, based on your experience?
Perceived Ease of Use (PEU)	Respondents' perceptions of the ease of use of AI in the audit include the user interface, ease of navigation, system integration, availability of technical support, customization, and flexibility.	**PEU1**: Based on your experience, what are the biggest challenges you face when using AI in auditing? **PEU2**: Do you find the AI's user interface and navigation intuitive and user-friendly? **PEU3**: In your opinion, how well does the AI integrate with client systems? **PEU4**: What improvements would you suggest for AI technical support?

4. Findings and Discussion

The objective of this study is to explore the implementation of AI in small audit firms in Malaysia through semi-structured interviews with audit supervisors. A total of nine respondents from various small audit firms were interviewed, of which only five firms have integrated AI into their current audit practices. The findings presented below focus on these five firms, offering insights into the practical application of AI. The discussion is organized around two key themes: (1) Perceived Usefulness—the extent to which AI enhances audit efficiency, accuracy, and overall quality; and (2) Perceived Ease of Use—how easily AI tools are adopted and integrated into existing audit workflows.

Perceived Usefulness: The perceived usefulness of AI in small audit firms is evident in its ability to enhance both audit quality and work efficiency. For small audit firms, where resources are often limited, the adoption of AI represents a valuable tool to improve operational efficiency, maintain audit quality, and remain competitive in an evolving industry landscape.

Influence on Work Quality: Respondents acknowledged the advanced capabilities of AI in auditing, as it is capable of performing real assessments and uncovering the context behind each transaction. This greatly improves audit quality and enhances the evaluation of audit outcomes. While AI can identify irregularities and enhance efficiency, its limitations, such as incorrect mapping and errors, highlight the necessity of human oversight and review.

"AI systems can detect irregularities. For example, an invoice being prepared on a Sunday, when the finance department typically only works from Monday to Friday, raises questions about whether such an action is authorized. The AI's ability to uncover these irregularities goes beyond current audit methods, which generally focus on whether the necessary items are present in an invoice, without delving into the context or 'story behind the figures'." [R2]

"Even after using the AI for three months, we still faced issues with the mapper, which led to incorrect figures being entered and audit results being wrong. To avoid these errors, we ended up reverting to the traditional way of doing audits." [R1]

While AI significantly enhances audit quality by uncovering irregularities and providing deeper insights, its limitations underscore the essential role of human oversight in maintaining accuracy. The need to revert to traditional methods, as noted by [R1], highlights that AI is a powerful tool but not a complete replacement for human judgment in auditing. These findings align with those of Omar et al. (2017) and Vărzaru (2022), who emphasize the continued need for human intervention in auditing, even as AI assumes greater responsibilities.

Impact on Work Efficiency: The implementation of AI in small audit firms has brought transformative improvements in work efficiency by automating routine tasks, improving data accessibility, and streamlining the audit workflow. Respondents [R3, R4, and R5] collectively recognized the value of AI in accelerating audit procedures, particularly in areas such as sample selection, evidence collection, and documentation review, which traditionally require considerable time and manual effort. Additionally, the integration of advanced technologies like blockchain, ERP systems, and cloud-based solutions has enabled both clients and auditors to operate in a paperless environment, minimizing the risk of data manipulation. This shift towards automation and digitalization highlights the essential role of AI in driving efficiency within modern audit practices, allowing small audit firms to optimize resources and ultimately deliver higher-quality audit engagements.

"The AI has become an essential tool in today's audit landscape, simplifying tasks and making our work more efficient—for instance, the process of selecting audit samples." [R3]

"The AI makes the audit process faster since documents are easily accessible, and auditors have direct access to client's documentation. It helps during the planning phase and evidence collection process." [R4]

"AI technology is a significant aid in audit evidence collection, creating financial statements, and facilitating communication through e-mail. In the real working environment, clients use blockchain technology and ERP

systems. The entire department utilizes big data. Nowadays, clients don't maintain manual records. They practice paperless systems and online payments via the cloud to eliminate manipulation. As auditors, we simply download the necessary documents." [R5]

Beyond workflow improvements, AI significantly enhances the depth and accuracy of audit processes by enabling comprehensive transaction reviews and detecting anomalies that traditional methods may overlook. This functionality demonstrates a high perceived usefulness, as it improves the accuracy and thoroughness of audits by examining all transactions rather than relying on sampling. These results are consistent with Estep et al. (2023), who observed that thorough reviews can be conducted without auditors needing to sample data. AI's advanced capabilities allow it to detect anomalies, such as unauthorized invoice preparation, which can reveal discrepancies that traditional methods might miss. This significantly improves audit efficiency and expedites the audit process.

"The AI audit system can potentially replace traditional audit methodologies and programs. It audits each ledger thoroughly, ensuring that 100% of transactions, like purchase orders and invoices, are reviewed. For instance, in a sales transaction, the AI can analyze how documents are prepared and verify if the correct personnel is preparing them. It can detect if an invoice is being prepared by someone from the sales department instead of finance, where it should be. This feature is extremely useful because it ensures that only the appropriate personnel are preparing critical documents, improving the accuracy and reliability of our audits." [R2]

"The AI system can test 100% of the population over 12 months and detect anomalies, such as different employees sharing the same address. However, the system has limitations in this area, as it cannot determine whether individuals with the same address are, for instance, married couples or merely coincidentally living at the same location. This is where human intervention remains essential; auditors are needed to verify and interpret the data correctly." [R2]

Further, respondents discussed the limitations of AI in auditing. While AI is highly effective, particularly in risk assessment and assisting managers by quickly identifying potential issues, it still requires human interpretation in more complex analytical scenarios. The high perceived usefulness of AI, owing to its ability to process large datasets and identify trends, necessitates human auditors to verify and interpret results to ensure credibility.

"AI can test 100% of staff data over 12 months and detect anomalies like different employees sharing the same address. But there's a limitation—AI can't determine if they're a married couple or just sharing an address. This is where human auditors are still essential, as we need to verify and interpret the data. AI is incredibly helpful, especially in risk assessment and assisting at the managerial level by quickly identifying issues. However, human interpretation is still needed, particularly for more complex analytical tasks." [R2]

"Current auditing practices require a human touch." [R3]

"There is a need for extensive discussions between auditors and programmers since AI technology is still relatively new and has a wide scope of application." [R5]

Perceived Ease of Use: This study further explores respondents' perceptions of the ease of use of AI in the audit process. Key factors identified by respondents include the user interface, ease of navigation, system integration, availability of technical support, customization, and flexibility.

User Interface and Navigation: Respondents expressed frustration with the AI system, highlighting a gap between their expectations and the actual performance of the technology. Although the AI was intended to simplify the process of generating and categorizing a trial balance for two years, its execution was flawed. The AI was expected to automatically categorize items (e.g., office equipment under Property, Plant, and Equipment (PPE), and depreciation under expenses). However, the mapping (one of the features in AI) often contained errors, requiring users to double-check and manually correct the categorizations. Some items were not detected at all, necessitating further manual input. This experience reflects a low perceived ease of use, as the system did not operate smoothly and required additional manual effort, undermining its intended convenience.

"We expected the AI to simplify our work by automatically generating the trial balance and accurately categorizing items, but it often made mistakes. This shows that the technology is not fully ready yet, as we had to manually correct and input categories that the AI missed." [R1].

Conversely, another participant discussed how AI audit technology could potentially replace traditional audit methodologies, audit programs, and audit tests.

"It eases our job as the AI system is designed to thoroughly audit each ledger, ensuring that 100% of the transactions, such as purchase orders and invoices, are reviewed." [R2].

Integration: One major issue was that the system was not linked with the client's system, necessitating manual vouching. According to a study conducted by Adeoye et al. (2023), when the auditor uses AI but the client does not, there is a lower level of acceptance for audit adjustments by clients. In contrast, when both the auditor and client use AI, clients are more likely to agree to the audit adjustments proposed by the auditor. This creates challenges when clients use AI but auditors do not, or vice versa, increasing the likelihood of reverting to old manual methods.

"We had to do vouching manually because our system wasn't linked with the client's system" [R1].

"It is harder when clients rely on manual documents, which slows down the audit" [R5].

Technical Support and Troubleshooting: Despite the AI being designed to streamline tasks, users often encountered issues that required contacting the service center. The system's slow performance caused long wait times, even when working with just one company. These frequent problems and delays made the system feel inefficient, reducing its perceived ease of use, as it failed to provide the expected convenience and time savings.

"Every time we faced a problem, we had to call the service center, which was a huge waste of our time. The system itself was slow, with long loading times and delays in generating the necessary information. We had only worked on one company, and it was already causing so many issues. We had to contact the service center multiple times for assistance, which made the entire process frustrating and inefficient" [R1].

"It takes some time for us to get used to the system, and we still rely on manual audit processes when we encounter issues" [R3].

"Our team requires ongoing training and technical support to navigate and utilize AI tools effectively" [R4].

Customization and Flexibility: Unlike standard Microsoft Excel, the system's version disallows adding new sheets, creating significant challenges, especially for tasks like auditing working papers for Property, Plant, and Equipment (PPE). The inability to add sheets or delete rows made the system cumbersome, particularly for complex tasks like group company consolidation under tight deadlines. This was frustrating because users expected the system to automatically generate and populate audited figures seamlessly. Instead, it was time-consuming and inefficient, leading users to prefer manual work with traditional Microsoft Excel, which was faster and simpler. These issues significantly lowered the perceived ease of use, as the system could not meet basic user needs.

"Once the mapping is done, it automatically transfers into its version of Excel, which isn't like the usual Microsoft Excel we use. One major flaw is that you can't add new sheets—for example, if we need to create workings for PPE, we can't add a sheet for that. You also can't delete rows, which makes the process very difficult, especially when working in a group company with deadlines and consolidation tasks. It's all very confusing and stressful. I do not like it, and I do not find it helpful at all. If we did it manually using regular Microsoft Excel, it would be much faster. Initially, we expected the AI to automatically generate and input the audited figures into the report, but getting to that point is just a waste of time" [R1].

Despite an extended period of use, the mapper continued to cause problems, leading to incorrect figures being input, which resulted in inaccurate audit results. Due to these ongoing errors, the team reverted to traditional manual audit methods to ensure accuracy. This significant investment raised concerns about whether AI could truly provide value. The perceived ease of use was also diminished, leading the team to revert to manual methods despite the high costs of the system.

"Another problem was that if we forgot to adjust after completing the audit, we had to recast everything, and all the references and formulas would disappear. My superior said the current system is not helping, so he's thinking about trying another new AI, even though the current AI technology had charged them RM25,000 for each license cost per staff. That's a huge cost, and it's hard to see if the AI is worth it" [R1].

5. Conclusion

This study aimed to examine the implementation of AI in small audit firms in Malaysia through semi-structured interviews with supervisors in the audit departments. The findings indicate that AI is useful in improving both audit quality and work efficiency by automating sample selection, enabling full population testing, easing access to client documents, reducing the time needed for evidence collection, and identifying irregularities that are often overlooked by traditional audit methods. Based on its ease of use, the findings indicate that its advanced capabilities facilitate and simplify the audit workflow, significantly improving and expediting the auditing process. Notwithstanding the advantages of AI, its flaws lie in its lack of reliability and usability, attributable to its operational complexity. Frequent errors forced users to manually correct and input data, undermining its purpose of convenience and automation. Slow processing speeds and technical issues impact productivity. These constraints suggest that the AI system is not as sophisticated as it should be to operate at its best and is not ready to effectively fulfill its intended role in the auditing context. While AI brings notable improvements to auditing, certain complex tasks and decision-making still require human expertise.

The findings offer several implications for the profession. The study emphasizes the importance of clear communication about AI's capabilities and limitations so that users can achieve their objectives without experiencing disappointment. It calls for audit firms to implement educational and awareness programs and develop technical expertise to effectively use AI systems and address challenges like error correction and data validation. This awareness could help firms make strategic decisions about integrating AI into their processes, ensuring that it complements audit tasks. The study also underscores the role of human oversight in the auditing process. It can guide regulators and firms in developing frameworks that ensure ethical and effective AI usage, maintaining public trust in audits.

While the researchers acknowledged the study's significant contribution, there are several limitations. First, it only involved a small sample of AI users. Second, the focus was exclusively on small audit practices. It would also be highly beneficial to examine AI's impact on audit outcomes or to include a broader range of industry interviews beyond auditing. Overall, the deployment of AI in auditing firms holds significant potential to enhance efficiency and adapt to new digital opportunities, but it needs to be carefully integrated and continuously evaluated to ensure it adds meaningful value and supports the evolving needs of the profession.

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