



LAPORAN

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Dampak ChatGPT terhadap Auditor Eksternal: penelitian kualitatif

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**THE AFFECT OF CHATGPT TO EXTERNAL AUDITOR: A
QUALITATIVE RESEARCH**

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Halaman Pernyataan **Students Statement**

Saya, nama Evelin Candratio, NIM 126232011 menyatakan dengan sebenarnya bahwa tesis saya berjudul “Dampak ChatGPT terhadap Auditor Eksternal: penelitian kualitatif” adalah merupakan gagasan dan hasil research saya sendiri dengan bimbingan Dosen Pembimbing.

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I, Name Evelin Candratio, Student ID 126232011 truly acknowledge that my thesis with title “THE AFFECT OF CHATGPT TO EXTERNAL AUDITOR: A QUALITATIVE RESEARCH” is my concept and project result with guidance from supervisor.

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Surabaya, 21 November 2024

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Foreword

This thesis with the title "The Affect of ChatGPT to External Auditor: A Qualitative Research" is intended to fulfill accounting professional study program, faculty of economics, from universitas Tarumanagara.

The researcher would like to thank everyone who has helped the researcher, namely:

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Finally, the researcher realizes that the writing of this thesis may not have been perfect. Therefore, constructive criticism and suggestions from readers will be very useful for researchers, and hopefully this thesis work can be useful for anyone who reads it.

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Abstract

ChatGPT is a powerful AI chatbot developed by OpenAI that able to generate human-quality text, translate languages, write different kinds of creative content, and answer questions in an informative way. The potential to revolutionize various industries, including education, business, finance and especially in auditing. This research aims to investigate the specific impact of ChatGPT on external auditors, particularly focusing on how it may transform their traditional role in financial audits, also the concerns about ethical, data security, and job displacement as AI automation becomes more prevalent. The research used a qualitative case study design with a semi-structured interview guide to explore various aspects of ChatGPT use by external auditors in Indonesia. Data will be gathered through in-depth interviews with 7 participants.

Some auditors find ChatGPT valuable for improving efficiency in specific areas tasks like drafting reports and contract verification, yet there remains caution about over-reliance on AI, as it lacks the professional judgment necessary for critical audit decisions. Auditors emphasize that, while ChatGPT can assist with references and initial data checks, final audit conclusions should rest on human expertise. Though ChatGPT has had little impact on established audit methodologies, a few auditors see potential in customized AI tools for analyzing large datasets securely, which could streamline certain aspects of the audit process. However, most auditors maintain traditional methods, underscoring that AI supplements but does not redefine auditing workflows. Ethical concerns, particularly regarding confidentiality and data security, are prominent, as there is a risk of data exposure when inputting client information into ChatGPT. To address this, some firms have adopted policies to anonymize data or have opted for secure, in-house AI systems to protect sensitive information.

Looking forward, ChatGPT is seen as a promising tool for automating repetitive tasks, potentially impacting junior roles focused on administrative duties. However, auditors widely agree that AI cannot replace the complex decision-making and tailored insights needed in client-specific scenarios, suggesting that while AI may

streamline processes, it is unlikely to replace human expertise in the foreseeable future.

Keyword: Auditing, ChatGPT, External Auditor, Technology Adoption

Abstrak

ChatGPT adalah chatbot AI canggih yang dikembangkan oleh OpenAI yang mampu menghasilkan teks berkualitas manusia, menerjemahkan bahasa, menulis berbagai jenis konten kreatif, dan menjawab pertanyaan dengan cara yang informatif. Potensi untuk merevolusi berbagai industri, termasuk pendidikan, bisnis, keuangan dan khususnya di bidang audit. Penelitian ini bertujuan untuk menyelidiki dampak spesifik ChatGPT terhadap auditor eksternal, khususnya berfokus pada bagaimana hal ini dapat mengubah peran tradisional mereka dalam audit keuangan, juga kekhawatiran mengenai etika, keamanan data, dan perpindahan pekerjaan seiring dengan semakin maraknya otomatisasi AI. Penelitian ini menggunakan desain studi kasus kualitatif dengan panduan wawancara semi terstruktur untuk mengeksplorasi berbagai aspek penggunaan ChatGPT oleh auditor eksternal di Indonesia. Data akan dikumpulkan melalui wawancara mendalam terhadap 7 partisipan.

Beberapa auditor menganggap ChatGPT berguna untuk meningkatkan efisiensi dalam tugas-tugas tertentu seperti menyusun laporan dan verifikasi kontrak, namun masih ada kekhawatiran mengenai ketergantungan yang berlebihan pada AI, karena AI tidak memiliki pertimbangan profesional yang diperlukan untuk mengambil keputusan audit yang penting. Auditor menekankan bahwa, meskipun ChatGPT dapat membantu dengan referensi dan pemeriksaan data awal, kesimpulan akhir audit harus bergantung pada keahlian manusia. Meskipun ChatGPT berdampak kecil pada metodologi audit yang sudah ada, beberapa auditor melihat potensi alat AI yang disesuaikan untuk menganalisis kumpulan data besar dengan aman, yang dapat menyederhanakan aspek-aspek tertentu dari proses audit. Namun, sebagian besar auditor tetap mempertahankan metode tradisional, dengan menekankan bahwa AI melengkapi namun tidak mendefinisikan ulang alur kerja audit. Kekhawatiran etis, khususnya mengenai kerahasiaan dan keamanan data, sangat menonjol, karena terdapat risiko paparan data saat memasukkan informasi klien ke ChatGPT. Untuk mengatasi hal ini, beberapa perusahaan telah mengadopsi kebijakan untuk menganonimkan data atau memilih sistem AI internal yang aman untuk melindungi informasi sensitif.

Ke depan, ChatGPT dipandang sebagai alat yang menjanjikan untuk mengotomatiskan tugas yang berulang, yang berpotensi berdampak pada peran junior yang berfokus pada tugas administratif. Namun, para auditor secara luas sepakat bahwa AI tidak dapat menggantikan pengambilan keputusan yang kompleks dan wawasan yang disesuaikan dengan kebutuhan dalam skenario spesifik klien. Hal ini menunjukkan bahwa meskipun AI dapat menyederhanakan proses, AI kemungkinan tidak akan menggantikan keahlian manusia di masa mendatang.

Kata Kunci: Audit, ChatGPT, Auditor Eksternal, Adopsi Teknologi

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Chapter I: Introduction

In December 2022, OpenAI launched ChatGPT, an artificial intelligence interactive conversation platform. Artificial intelligence is a branch of computer science focused on developing machines that can perform cognitive functions typically associated with humans, such as reasoning, learning, decision-making, and speech recognition (Frankenfield, 2021). ChatGPT's powerful in-context learning capabilities and natural generation capabilities are causing great surprises around the world. This has been substantially enhanced by ChatGPT, which demonstrates an amazing interactive capability that can answer practically any legal query in a variety of ways or with a focus on certain duties (Wu et al., 2024). For instance, the user can ask ChatGPT to generate a sequence of programs with comments for every section to solve certain issues. Chat GPT exemplifies the application of advanced AI techniques to develop conversational systems capable of mimicking human-like interactions and delivering valuable information to users (Beerbaum, 2023)

On March 14, 2023, OpenAI introduced GPT-4, a multimodal large language model with significant improvements over its predecessor, GPT-3.5. GPT-4 excels at solving complex problems with greater accuracy, offers a broader range of general knowledge, and enhances creativity and collaboration. It can process text exceeding 25,000 words, enabling long-form content creation, extended conversations, document analysis, searches and ability to handle image-based content (Liu, 2023). ChatGPT now has over 100 million users, and it received over 1.6 billion visits in June 2023. ChatGPT has emerged as the most well-known artificial intelligence application, commanding global attention.

The usage of AI is changing the practice in many fields, for example incorporation of artificial intelligence (AI) has become a transformative force, redefining traditional teaching methods and evaluation strategies (Atanasovski, Tocev, Dionisijev, Minovski, & Jovevski, 2023) More Companies that adopting AI in the operational task had tendencies report better performance (Van Roy, Vertesy, & Damioli, 2019)AI solutions have been implemented across all major economic sectors, with the financial sector undergoing a significant transformation driven by the ongoing technological revolution. (Bahoo, Cucculelli, Goga, & Mondolo, 2024). Financial auditing has entered a new and inventive decade with ChatGPT's adoption of powerful artificial intelligence and natural language models. More and increasing complexity, constant data and information flows, and more regulatory control by governmental bodies are characteristics of this crowded market (Gema Viviana Paula Alarcón et al., 2023).

OpenAI offers tailored versions of ChatGPT that companies can deploy internally, often with customization to meet specific industry needs. These versions are designed to integrate with proprietary tools, adhere to company-specific guidelines, and provide field-specific expertise to improve productivity and workflows. For instance, in a public accounting firm, an internal AI model could be fine-tuned to assist with tasks such as automated documentation and reporting, guidance on regulatory compliance, data analysis and client communication support. Some of the public accounting company adopting tailored versions of ChatGPT that companies can deploy internally like for example EY and PwC (EY, 2023; PwC, 2024). According to EY press release (EY, 2023) ChatGPT is expected to enhance both employee satisfaction (CSAT) and first-contact-resolution (FCR) key

performance indicators (KPIs) by greater than 50%, assisted by an initial result of 93% correct first-time answer ratio, based on proof-of-concept (POC) findings.

Despite the various advantages and potential benefits, the use of ChatGPT in the financial audit field also raises several critical questions related with potential threat with existence of auditor's job in the future. According to Mr President Joko Widodo in IDX news (2024), As many as 85 million jobs will disappear by 2025 due to the increase in automation in various work sectors and the emergence of Artificial Intelligence (IDX, 2024). As he stated that "Increased automation in various work sectors. everything is now starting to go there; everything is all automated. Initially we only had mechanical automation, then now AI appears, analysts appear, analytical automation appears.

ChatGPT's ability to automate repetitive audit processes and analyse large amounts of data allows auditors to identify financial irregularities more efficiently. However, integrating this technology also requires a deep understanding of how it works and its impact on the role of external auditors. This research aims to explore the impact of ChatGPT on external auditors, including how this tool can strengthen or perhaps change their traditional role in financial audits. Thus, it is hoped that this study will provide deeper insight into the impact of ChatGPT on audit practice and help chart the direction of development of the auditor profession in the future.

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