

The Value-Added Contribution of AI-Based Predictive Analytics in Internal Auditing: An Analysis Based on Auditors' Perspectives

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Abstract

This study aims to investigate the impact of artificial intelligence (AI)-based predictive analytics on the value-added contribution of internal audit activities. The research explores how auditors' perceptions of usefulness, ease of use, trust, and competence influence their behavioral intention to use AI-based predictive analytics and, consequently, the value added by internal audit functions. A quantitative research design was employed. Data were collected from 327 internal auditors operating in various sectors in Türkiye through a structured questionnaire. The constructs were measured using established scales: perceived usefulness and perceived ease of use (Davis, 1989), trust (Gefen et al., 2003; Pavlou, 2003), behavioral intention (Venkatesh et al., 2003), and value-added internal auditing (Sarens & De Beelde, 2006). The data were analyzed using Structural Equation Modeling (SEM) to test the hypothesized relationships.

The results indicate that perceived usefulness, ease of use, and trust significantly enhance auditors' behavioral intention to use AI-based predictive analytics. Moreover, auditors' competence in AI and data analytics has a positive impact on the value added by internal audit activities. Behavioral intention to use AI-based tools also mediates the relationship between perceived usefulness and audit value creation.

Keywords: Artificial Intelligence, Predictive Analytics, Internal Audit, Audit Value