Systematic Literature Review: The Relevance of the Auditor Professional Code of Ethics in the Era of Artificial Intelligence

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ABSTRACT

The increasing adoption of Artificial Intelligence in auditing is driven by the growing complexity and volume of corporate data, which exceed the capacity of traditional audit approaches. While AI enhances analytical efficiency and supports audit decision-making, its use also introduces ethical challenges, including limited algorithmic transparency, technological bias, data confidentiality risks, and ambiguity in auditor accountability. This study employs a SLR with a deontological perspective to examine the continued relevance of the five IESBA ethical principles (integrity, objectivity, professional competence and due care, confidentiality, and professional behavior) in AI-supported auditing practices. The findings indicate that these ethical principles remain normatively relevant and continue to serve as the ethical foundation of the auditing profession. However, their application becomes increasingly ambiguous in the context of AI-enabled audits, highlighting the need for clearer operational guidance, enhanced technological competence, and reinforced professional judgment over automated outputs. Furthermore, the absence of explicit regulatory frameworks governing AI use in auditing intensifies uncertainty regarding auditor responsibility and accountability. This study concludes that the IESBA Code of Ethics does not require a replacement of its fundamental principles, but rather an operational clarification and stronger regulatory support to ensure ethical, accountable, and trustworthy auditing practices in the digital era.

Keywords : Artificial Intelligence in Auditing, IESBA Code of Ethics, Auditor Accountability, and Professional Ethics

Systematic Literature Review: **Relevansi Kode Etik Profesi Auditor Di Era**
Artificial Intelligence

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ABSTRAK

Peningkatan penggunaan *Artificial Intelligence* dalam praktik audit didorong oleh kompleksitas dan volume data yang semakin besar, sehingga melampaui kemampuan pendekatan audit tradisional. Meskipun AI mampu meningkatkan efisiensi analitis dan mendukung pengambilan keputusan audit, penerapannya juga menimbulkan berbagai tantangan etis, seperti keterbatasan transparansi algoritmik, bias teknologi, risiko kerahasiaan data, serta ketidakjelasan akuntabilitas auditor atas keputusan yang didukung sistem otomatis. Penelitian ini menggunakan pendekatan SLR dan perspektif deontologis untuk mengevaluasi relevansi lima prinsip etika IESBA (integritas, objektivitas, kompetensi profesional dan kehati-hatian, kerahasiaan, serta perilaku profesional) dalam lingkungan audit berbasis AI. Hasil penelitian menunjukkan bahwa prinsip-prinsip etika tersebut masih relevan secara normatif dan tetap menjadi fondasi etika profesi auditor. Namun, penerapannya menjadi semakin ambigu dalam praktik audit berbasis AI, sehingga memerlukan penegasan penerapan operasional, peningkatan kompetensi teknologi auditor, serta penguatan pertimbangan profesional atas output sistem AI. Selain itu, ketiadaan regulasi yang secara eksplisit mengatur penggunaan AI dalam audit memperbesar ketidakpastian terkait tanggung jawab dan akuntabilitas auditor. Penelitian ini menyimpulkan bahwa Kode Etik IESBA tidak memerlukan penggantian prinsip dasar, melainkan membutuhkan klarifikasi penerapan dan dukungan regulasi yang lebih jelas agar praktik audit tetap etis, akuntabel, dan terpercaya di era digital.

Kata kunci : *Artificial Intelligence* dalam Audit, Kode Etik IESBA, Akuntabilitas Auditor, dan Etika Profesi