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The Influence of Technological Self-efficacy on Auditors' Ai Adoption: a Proposed Model

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Abstract

This study examines the key factors influencing auditors' intention to adopt Artificial Intelligence (AI) within audit firms, utilizing the Technology–Organization–Environment (TOE) framework and Decision Support Systems (DSS) theory. It considers technological (relative advantage, complexity), organizational (top management support, organizational readiness), and environmental (compliance with regulations, competitive pressure) contexts. In addition, the study introduces technological self-efficacy as a mediating variable that strengthens or weakens the relationship between these factors and AI adoption intention. Further, it explores how the intention to adopt AI translates into actual use and how AI usage enhances auditors' decision-making quality. Findings from this research are expected to offer critical insights for audit firms aiming to implement AI technologies effectively and for policymakers supporting digital transformation initiatives within the auditing industry.

Keywords: Artificial Intelligence, Technologyorganizationenvironment–Organization–Environment Framework, Decision Support Systems, Technological Self-Efficacy, Ai Adoption, Audit Firms, Decision-Making Quality, Organizational Readiness, Top Management Support, Competitive Pressure