

Internal Audit 4.0: The Transformative Role of Artificial Intelligence

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Abstract

The emergence of Industry 4.0 has highlighted the transformative power of artificial intelligence (AI) across sectors. One field undergoing significant AI-driven change is internal auditing, which has traditionally relied on time-consuming, error-prone manual processes. The advent of AI brings sophisticated data analysis, predictive modeling, and risk assessment capabilities that enable auditors to extract deeper insights from organizational data. By enhancing efficiency, effectiveness, and value, the integration of AI elevates internal auditing to a strategic governance role. This transformation, referred to as Internal Audit 4.0, marks a shift from traditional auditing and promises to redefine internal auditing moving forward. The paper "Internal Audit 4.0: The Transformative Role of Artificial Intelligence" focuses on this revolutionary impact of AI in internal audit.

Key words: internal audit. artificial intelligence. industry 4.0.