Int. j. adv. multidisc. res. stud. 2025; 5(5):633-638

Received: 06-08-2025
Accepted: 16-09-2025

International Journal of Advanced Multidisciplinary Research and Studies

ISSN: 2583-049X

From Inspector to Analyst: Auditors' Perceptions of Shifting Roles and Professional Identity in the Age of Artificial Intelligence

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Abstract
This study aims to explore the perceptions of auditors in Vietnam regarding the changes in their roles and professional identity in the era of Artificial Intelligence (AI). Employing a qualitative research method under an interpretivist paradigm, the study conducted 22 semi-structured interviews with experienced auditors from both Big4 and non-Big4 firms, followed by thematic analysis of the data. The research findings reveal a dual perception: on one hand, auditors welcome AI for "liberating" them from tedious, manual tasks; on the other hand, they face profound anxiety about obsolescence and a significant skills gap. This transformation not only reshapes their role from an "inspector" to an "analyst" and "data storyteller" but also triggers a professional identity crisis. Auditors are struggling to "renegotiate" their self-worth, moving towards a "hybrid" identity that combines traditional professional judgment with data science competencies. Therefore, these findings have significant implications, highlighting the urgent need for audit firms to build reskilling strategies, for educational institutions to reform their curricula, and for professional associations to update standards to support this transition. The originality of the study lies in its use of a phenomenological lens to explore the subjective experiences and identity struggles of auditors, an aspect often overlooked, especially within the unique context of an emerging economy like Vietnam.

Keywords: Artificial Intelligence, Auditing, Professional Identity, Digital Transformation, Vietnam

1. Introduction

The Fourth Industrial Revolution, with Artificial Intelligence as its core technology, is creating a wave of profound transformation across all sectors of the economy and society. Professional service industries, which are based on human knowledge and experience, are not immune to this whirlwind. AI is no longer a futuristic concept but has become a tangible tool capable of automating complex tasks, analyzing vast datasets, and making increasingly accurate predictions. This poses a challenge and, at the same time, an opportunity for a fundamental reshaping of professions in law, finance, and consulting (Kamp, 2015) [10]. In this context, the auditing profession, with its historical role as a pillar ensuring the transparency and reliability of financial markets, is facing one of the most significant turning points in its history.

Traditionally, auditors have acted as the "gatekeepers" of the economy, tasked with providing an independent opinion on the fairness and reasonableness of financial statements. This role is executed through inspection processes based on sampling, document verification, and strict adherence to current accounting and auditing standards. However, the convergence of AI technologies is profoundly reshaping the landscape of the auditing industry. Technologies like Robotic Process Automation (RPA) are replacing manual, repetitive tasks such as reconciling accounts payable or checking documents (Moffitt *et al*., 2018) [11]. Machine Learning allows for the detection of abnormal patterns and potential fraud that are difficult for humans to recognize. Natural Language Processing (NLP) can read and analyze thousands of contracts in a short time. In particular, Big Data Analytics enables auditors to shift from testing a limited sample to analyzing the entire data population (100% population), thereby providing a higher level of assurance and deeper insights (Alles, 2015; Yoon *et al*., 2015) [2, 17].

The powerful rise of AI is gradually eroding the core tasks of a traditional auditor, leading to an inevitable role shift: from an "inspector" focused on verification and compliance to an "analyst" capable of interpreting data, assessing strategic risks, and providing predictive insights. In the context of Vietnam—a dynamically developing digital economy where the government is actively promoting a national digital transformation program—this shift is expected to occur rapidly and with its own unique characteristics. Nevertheless, there is a significant research gap in understanding how auditors in Vietnam themselves perceive

and experience this transition. Previous studies have mainly focused on the technical aspects or macroeconomic impacts, overlooking the profound effects on the perceptions, feelings, and especially the professional identity of practitioners.

Therefore, this study is conducted to fill that gap. The paper will focus on exploring the perceptions of Vietnamese auditors regarding the change in their roles and its consequences for their professional identity in the age of AI. Specifically, the study will seek answers to the following research questions:

RQ1: How do auditors in Vietnam perceive the impact of AI on their traditional audit tasks?

RQ2: How do they perceive the evolution of their professional role, from an "inspector" to an "analyst"?

RQ3: How does this perceived role change affect auditors' sense of professional identity and self-worth?

2. Literature Review

2.1 Artificial Intelligence and the Transformation of the Auditing Profession

The penetration of AI into the auditing field is not a new phenomenon, but its speed and scale over the past decade have marked a significant turning point (Vasarhelyi *et al*., 2015) [16]. Early research has systematized the applications of AI and related technologies, showing a clear evolution in their complexity and impact. At the most basic level, Robotic Process Automation (RPA) is applied to automate structured, rule-based, and repetitive tasks, such as data entry, balance reconciliation, or sending confirmation letters, thereby freeing up auditors' time from manual work (Moffitt *et al*., 2018) [11].

At a higher level, Machine Learning algorithms are being used to enhance auditors' judgment. These models can analyze structured and unstructured datasets to identify unusual transactions, assess fraud risk, and even predict the likelihood of business failure with greater accuracy than traditional methods (Appelbaum *et al*., 2018b) [4]. The pinnacle of this transformation is the application of Big Data Analytics, allowing auditors to move from an audit sampling model to full population testing. This change not only enhances the quality and level of assurance of the audit but also opens up the possibility of providing deep insights into the client's business operations, something that was previously almost impossible (Alles, 2015; Yoon *et al*., 2015) [2, 17]. Thus, studies have shown that AI is transforming auditing from a process of primarily retrospective verification to one that is analytical and predictive.

2.2 Theoretical Framework of Role and Professional Identity

To understand the impact of these technological changes on auditors themselves, this study draws on two main theoretical frameworks: Role Theory and Professional Identity Theory.

Role Theory suggests that an individual's behavior is shaped by the social expectations associated with their position or role (Biddle, 1986) [5]. In the context of auditing, the auditor's role is defined by expectations from clients, managers, regulators, and the public. As AI technology takes over traditional tasks, these expectations begin to change, potentially leading to role ambiguity—where auditors are unsure of what is expected of them—and role conflict, when new expectations clash with existing values and skills.

However, the impact of AI is more profound than just changing job functions; it touches the core of the auditor's professional identity. Based on Social Identity Theory (Tajfel *et al*., 2001) [14], professional identity is understood as a part of one's self-concept derived from belonging to a specific professional group. This identity is built and maintained through specialized skills, shared values (such as professional skepticism, independence, diligence), and a recognized social status (Teucher *et al*., 2024) [15]. Studies on professional identity show that individuals continuously experiment with and reshape their identities to adapt to changing environments (Ibarra, 2005) [9]. As AI begins to replicate and perform more effectively the technical skills that were once the pride and distinguishing factor of auditors, the foundation of this traditional professional identity is shaken. This forces auditors to enter a process of "re-negotiation" of their identity, seeking new sources of value and differentiation to reassert their expert status.

2.3 The Shift from "Inspector" to "Analyst"

This re-negotiation of professional identity is most clearly manifested in the shift in the required skill set. Traditionally, the core competencies of an auditor included a deep understanding of accounting and auditing standards, detailed testing skills, and an attitude of professional skepticism to detect misstatements (Quadackers *et al*., 2014) [13]. However, academic literature and reports from major professional associations agree that this skill set is no longer sufficient in the age of AI (ACCA, 2019) [1].

Instead, a model of the "auditor of the future" is emerging, with the role of an "analyst." This model requires a diverse and interdisciplinary skill set. Most prominent are data analytics capabilities, including the ability to work with large datasets, use analytical and visualization tools (such as Python, R, Power BI), and interpret the results from AI models (Appelbaum *et al*., 2018a) [3]. In addition, "soft" skills have become more important than ever. Critical thinking is necessary to assess the reasonableness of AI-generated results and to ask sharp questions. A deep understanding of business and strategy (business acumen) allows auditors to place data analyses in the specific context of the client. Finally, communication and data storytelling skills become key to conveying complex findings clearly and persuasively to stakeholders (Chen, 2018) [7]. This shift is not merely a skill upgrade but a transformation in the nature of the work, from "finding errors" in past records to "creating value" through future-oriented analyses.

2.4 Research Gap

Although existing literature has clearly described the technological changes and the necessary skill shifts in the auditing profession, most of these studies are normative or focus on technical aspects. These works answer the questions of "what" is changing and what auditors "should" do to adapt. However, there remains a significant gap in understanding the issue from a phenomenological perspective—that is, how auditors themselves perceive, experience, and interpret these changes in practice. Their subjective experiences, including anxieties, expectations, and internal struggles during the process of reshaping their professional identity, have not been deeply explored. This gap is even more pronounced in the context of emerging

economies like Vietnam, which have unique characteristics in terms of culture, technology adoption speed, and labor market structure. Therefore, this study seeks to contribute to the body of knowledge by focusing on the perceptions and experiences of Vietnamese auditors, thereby providing a more practical and in-depth perspective on the transition from "inspector" to "analyst."

3. Research Methodology

3.1 Research Approach

To deeply explore the perceptions, feelings, and ways in which auditors interpret the changes in their roles and professional identity—issues that are inherently complex, social, and personal—this study adopts a qualitative research method. Specifically, the research is guided by the interpretivist paradigm. This approach is suitable because it does not aim for statistical measurement or generalization but focuses on understanding social phenomena through the meanings that individuals assign to their experiences (Creswell & Poth, 2018) [8]. Through this approach, we can collect rich, deep, and contextualized data, thereby capturing the subtle nuances in the process of auditors perceiving and "renegotiating" their roles and identities in the context of digital transformation.

3.2 Data Collection Method

The primary data collection tool for this study was semi-structured interviews. This method was chosen because it provides an optimal balance between consistency and flexibility. A set of open-ended questions was prepared to ensure that all core topics related to the research questions were covered in each interview. At the same time, the semi-structured format allowed the interviewer the flexibility to ask additional probing questions based on the participant's responses. This was particularly important for exploring unexpected but valuable personal thoughts, feelings, and stories.

Each interview lasted from 60 to 90 minutes and was conducted either in person or via video call, depending on the participant's convenience. The data collection process was purposefully conducted between January 2025 and April 2025. Although this is the busy season for the audit industry in Vietnam, this timing was chosen to capture the most authentic perceptions and experiences of auditors as they were directly facing work pressures and interacting most deeply with technology tools. All interviews were audio-recorded with the explicit consent of the participants and later transcribed verbatim for analysis.

3.3 Sampling

The study used purposive sampling to select participants who could provide the richest and most insightful information related to the research topic (Patton, 2015) [12]. The criteria for selecting participants included: (a) Diversity in seniority, from new auditors (Junior/Associate), team leaders (Senior), to management (Manager/Senior Manager) and leadership levels (Partner/Director), to capture different perspectives from various career stages; (b) Diversity in work environment, including auditors from both the Big Four audit firms and non-Big4 firms in Vietnam, to reflect differences in technology investment and work culture; and (c) Work experience, requiring participants to have a minimum of 02 years of experience in the industry to ensure they had sufficient experience with traditional audit processes and could offer meaningful reflections on the changes.

The data collection process continued until theoretical saturation was reached, i.e., when new interviews no longer provided significant new themes or information. A total of 22 interviews were conducted to ensure the comprehensiveness and depth of the data.

3.4 Data Analysis Process

Data from the interview transcripts were analyzed using thematic analysis, a common and rigorous method in qualitative research. The analysis process strictly followed the six steps proposed by Braun & Clarke (2006) [6]: (1) Familiarizing with the data; (2) Generating initial codes; (3) Searching for themes; (4) Reviewing themes; (5) Defining and naming themes; (6) Producing the report.

4. Research Findings

The analysis of data from 22 semi-structured interviews highlighted several key themes, reflecting the multi-faceted and complex perceptions of Vietnamese auditors regarding the impact of Artificial Intelligence on their roles and professional identity.

4.1 Theme 1: Automation and "Liberation" from Tedious Tasks

One of the most prominent and consistent themes in the interviews was the positive reception of the automation capabilities of AI and related technologies. Most participants, regardless of their rank, expressed a consensus that automating manual, repetitive tasks is a welcome improvement. The most frequently mentioned tasks included reconciling large data tables, sending and compiling debt confirmation letters, and checking the completeness of basic supporting documents.

Instead of viewing this as a threat, auditors perceived it as an opportunity to be "liberated." They argued that reducing the burden of time-consuming but low-judgment tasks allows them to reallocate their intellectual resources to more complex and value-added areas. A Senior Auditor at a Big4 firm summarized this general sentiment:

> *"Honestly, spending hours just 'ticking' numbers or sending hundreds of debt confirmation letters feels like a great waste of our training. If a robot can do that, it's excellent. It frees us up to actually think about risks, to ask why a certain trend is happening, instead of just checking whether it happened." (Senior Auditor, Big4 firm).*

This feeling of "liberation" was seen as a key factor in improving work quality and job satisfaction, as they could focus on analyzing, evaluating, and making professional judgments.

4.2 Theme 2: Anxiety over Obsolescence and the Skills Gap

However, the optimism about automation was always accompanied by a tangible anxiety about the future. Another strong theme that emerged was the fear of becoming obsolete and being replaced if they could not adapt quickly enough to new demands. This anxiety stemmed from a clear awareness of a significant "skills gap."

Many participants frankly admitted their lack of knowledge and skills in areas believed to shape the future of the audit profession. Terms like data science, programming languages (Python, R), and data analysis and visualization tools (Power BI, Tableau) were repeatedly mentioned as essential competencies that were outside their traditional training curriculum. A Manager from a non-Big4 audit firm shared:

> *"We are told we need to become data analysts, but our university curriculum was all about Debits, Credits, and standards. Now they mention Python, Power BI... it feels like having to go back to school from scratch just to not fall behind. There's a huge gap between what the firm expects and what we actually know." (Manager, non-Big4 firm).*

Notably, the perception of this skills gap varied significantly across generations. Younger auditors (Junior and Senior levels) were generally more enthusiastic and confident in their ability to learn new technologies. In contrast, auditors at the management and leadership levels, while aware of the importance of change, often expressed feelings of pressure and sometimes hesitation at the volume of new knowledge they needed to acquire. A young auditor commented:

> *"For me and my peers, using these new tools is very interesting; it's like a puzzle game. But I see some of the more senior managers, they seem... hesitant. They are more familiar with Excel and the old ways. It must be very stressful for them." (Auditor, 2 years of experience).*

This divergence shows that the challenge of upskilling is not just a personal issue but also a problem of change management and training at the organizational level.

4.3 Theme 3: The Reshaping of Roles: From "Error-Finder" to "Data Storyteller"

An inevitable consequence of automating basic tasks is a profound shift in auditors' perception of their core role. The interview data reveals a clear change from the traditional role of an "exception-finder" to a new, more interpretive and advisory role. Participants no longer saw their primary value in detecting isolated errors in the books, but in their ability to synthesize, analyze, and interpret trends, risks, and opportunities from large datasets processed by AI. This is the shift from "finding generation" to "insight generation."

This new role was often described in terms such as "business advisor" or "strategic partner," rather than merely a compliance checker. They recognized that when machines can answer the "What happened?" question, the human role is to answer the more important questions: "Why did it happen?", "So what?", and "What's next?". A Partner at a Big4 firm described this change vividly:

> *"In the past, the success of a good auditor was pointing out a material misstatement. Now, the success of an excellent auditor is using data to paint a holistic picture of the company's financial health and tell a meaningful story to the board of directors. We no longer sell compliance; we sell insight." (Partner, Big4 firm).*

4.4 Theme 4: Professional Identity Crisis: "Where Does My Value Lie?"

This role reshaping, while offering many opportunities, also simultaneously caused a tangible professional identity crisis for many auditors, especially those with many years of experience. The foundation of the traditional professional identity, built on virtues such as meticulousness, diligence, and the ability to work tirelessly with details, seemed to be eroding. An existential question repeatedly appeared in the interviews: "Where does my core value lie?". A manager with over 10 years of experience expressed this concern:

> *"I built my career on meticulousness, on being able to detect errors that others missed. But if a piece of software can now scan millions of transactions in minutes and do it better than me, what is left of the value of my meticulousness and diligence? What makes me an expert?" (Manager, non-Big4 firm).*

This crisis leads to an internal struggle to redefine one's self-worth. Through the interviews, a new professional identity appears to be forming. Accordingly, the value of an auditor no longer lies in performing tasks, but in higher-order thinking abilities: the ability to ask the right questions of the AI system, the ability to apply critical thinking to challenge the results produced by AI, and most importantly, the ability to communicate and translate complex technical findings into understandable business advice.

A subtle aspect of this identity crisis is the skepticism about "professional skepticism" itself when faced with AI algorithms that operate as a "black box." Auditors felt conflicted about having to trust the results of a process they did not fully understand. A senior auditor shared:

> *"We are taught to always be skeptical. But how do you remain skeptical of an algorithm? It gives a list of the 10 riskiest transactions, but why these 10 and not 10 others? Blindly trusting a 'black box' goes against the very nature of our profession." (Senior Auditor, Big4 firm).*

5. Discussion

5.1 Interpreting the Role Change in International and Vietnamese Contexts

The research findings show a clear consensus among Vietnamese auditors regarding the role shift from inspector to analyst. This finding is entirely consistent with the trend recorded in international literature (e.g., Appelbaum *et al*., 2018a; Chen, 2018) [3, 7]. The welcoming of automation to be "liberated" from manual tasks (Theme 1) and the awareness of the shift to a "data storytelling" role (Theme 3) confirm that Vietnamese auditors are undergoing a similar transformation process as their counterparts in developed markets.

However, the study also points out the specific particularities of the Vietnamese context. The pace of transformation and the barriers encountered differ. While Big4 firms in Vietnam can access and deploy advanced technologies relatively quickly, non-Big4 firms seem to face greater challenges regarding the initial investment costs for technology and training. Furthermore, another significant barrier is the readiness level of the client enterprises

themselves. Many small and medium-sized enterprises in Vietnam still lack data systems that are large enough, clean enough, and structured enough for AI's analytical tools to be fully effective. This creates a certain lag in adoption and slows down the actual role transformation of auditors compared to expectations.

5.2 Analyzing the Restructuring of Professional Identity through a Theoretical Lens

The "identity crisis" (Theme 4) and "anxiety over obsolescence" (Theme 2) cannot be interpreted merely as anxiety about learning new skills. Instead, they need to be analyzed more deeply through the lens of Professional Identity Theory (Bauer, 2015; Ibarra, 2005 [9]). The study's findings suggest that AI not only affects *what* auditors do but also attacks *who they are* in a professional environment. The traditional identity, built on a foundation of technical skills, meticulousness, and professional skepticism in detailed testing tasks, is eroding as machines can perform those tasks more efficiently.

This is a manifestation of a fracture in the identity structure, forcing individuals to enter a process of "negotiating" their identity. This study argues that auditors are not completely abandoning their old identity but are striving to build a "hybrid" professional identity. This identity integrates the irreplaceable core values of the profession (such as critical thinking, ethics, and professional skepticism) with the new competencies of a data scientist (the ability to analyze, interpret, and communicate with data). The internal struggle to answer the question "Where does my value lie?" is precisely the process by which auditors reposition their value within this "hybrid" identity: value lies not in *performing* the audit, but in *designing, overseeing, and judging* the AI-assisted audit processes.

5.3 Specific Enablers and Barriers in Vietnam

The discussion would be incomplete without considering the specific socio-economic factors in Vietnam that are shaping this transformation. On the enabling side, the government's strong policies to promote the Fourth Industrial Revolution and the National Digital Transformation Program have created a macroeconomic impetus, encouraging businesses, including audit firms, to innovate.

However, the barriers are also significant. First, as indicated in Theme 2, the "skills gap" is an alarming reality, reflecting the failure of the higher and postgraduate education systems to keep pace with training skills related to data analysis and AI for accounting and auditing students. Second, the corporate culture in many audit firms, especially small and medium-sized ones, may still be conservative and resistant to change. Finally, the role of professional associations such as the Vietnam Association of Certified Public Accountants (VACPA) becomes extremely important. VACPA can act as a powerful catalyst by updating Continuing Professional Development (CPD) requirements, collaborating with universities to reform training programs, and issuing practice guidelines on the application of AI in auditing, thereby helping to guide and support its members through this challenging process of professional identity restructuring.

6. Conclusion and Implications

6.1 Summary of Key Conclusions

This study concludes that Artificial Intelligence is acting as a powerful catalyst, profoundly reshaping both the roles and professional identity of auditors in Vietnam. In response to the research questions, we affirm that the auditor's role is decisively shifting from an "inspector" focused on manual error detection to an "analyst" capable of interpreting data, generating insights, and acting as a strategic advisor. However, this transition is not smooth. It causes a significant professional identity crisis, as auditors struggle to redefine their value in a context where traditional skills are gradually being automated. They are in the process of "negotiating" a new "hybrid" professional identity, combining the acuity of professional judgment with the competencies of a data scientist.

6.2 Practical Implications

From the above conclusions, the study proposes several important practical implications for stakeholders to navigate this transition effectively:

For audit firms: Firms must comprehensively review their human resource development strategies. Reskilling and upskilling roadmaps are no longer an option but a survival requirement. Strategic investment in training programs on data analysis, AI, and visualization tools is necessary. Concurrently, recruitment and performance evaluation criteria need to shift from measuring the efficiency of manual tasks to assessing analytical capabilities, critical thinking, and the ability to generate added value from data.

For educational institutions: There is an urgent need for a comprehensive reform of the accounting and auditing training curriculum. The deep integration of subjects on data science, basic artificial intelligence, and systems thinking into the curriculum is paramount to ensure that the future generation of auditors is ready for a data-driven work environment.

For professional associations and regulatory bodies: The Vietnam Association of Certified Public Accountants (VACPA) and state regulatory bodies need to take the lead in updating auditing standards to address challenges related to the use and audit of AI systems, ensuring the transparency and reliability of the "black box." Requirements for professional certification and Continuing Professional Development (CPD) need to be adjusted to reflect these new competencies, creating a driving force for change across the industry.

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