

RESEARCH ON THE CHALLENGES OF ARTIFICIAL INTELLIGENCE IN FINANCIAL AUDIT ACTIVITIES AT THE ECONOMIC ENTITY LEVEL IN AGRIBUSINESS

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Abstract

This paper examines the challenges and opportunities associated with the use of artificial intelligence (AI) in financial auditing, with a particular focus on the agribusiness sector. In the current context of digitalization, AI promises to fundamentally transform audit processes by providing advanced tools for analyzing complex data and monitoring financial compliance. However, the specificities of the agribusiness industry, characterized by diversified activities and complex financial flows, create significant challenges in implementing AI. Among the identified challenges are the high initial costs, the need for advanced technological skills, and the difficulty of managing heterogeneous data generated from agriculture and related processes. On the other hand, the benefits include improved efficiency, reduced errors, and enhanced financial transparency. The study concludes with strategic recommendations for optimizing AI integration into financial audits of agribusiness economic entities, emphasizing the importance of continuous training and technological adaptation.

Key words: Artificial Intelligence, Financial Audit, Agribusiness, Digital Transformation, Data Analysis, Audit Automation, Financial Compliance.