

PRACTICE NOTE

Auditor Professional Identity in the Age of AI: Navigating Psychological Tensions and Normalization Approaches

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KEY TAKE-AWAYS

- In the introduction of AI in auditing offers benefits for auditors and the audit process, making work more efficient and less tedious.
- The use of opaque AI tools can cause auditors' psychological tensions.
- Auditors cope with the tensions brought by AI through two main normalization approaches: aligning AI with existing professional identity ('framing of AI') and adjusting how they perceive themselves ('identity drifting').
- Successful AI adoption requires not only creation of advanced tools but also requires alignment with auditors' values and professional identity.

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Executive Summary

Artificial Intelligence (AI) is steadily transforming the audit field. The benefits that AI may bring to the profession, such as improved quality, increased efficiency, and reduced human errors, have been widely acknowledged. At the same time, less attention has been paid to AI's effect on auditors from a "human-centric" perspective, particularly in terms of their work experience and identity. This study examines whether and how auditors experience the psychological tensions brought about by AI and how AI introduction affects their sense of their professional role. We further explore what "normalization" approaches auditors apply to integrate AI into their work routines. Normalization refers to the auditors' efforts by which AI becomes a taken-for-granted component of their work and a natural part of existing, socially patterned knowledge and routines.

We conducted 30 semi-structured interviews with auditors, audit partners, and innovation specialists from Big Four and mid-sized audit firms in The Netherlands. In these conversations we discussed how participants experience the introduction of AI, how they integrate AI in their work routines, and how it impacts their professional identity, skepticism, and decision-making. The findings suggest that AI brings a mix of positive experiences and psychological tensions. The positive experiences include enhanced audit effectiveness and efficiency, and a sense of improved work-life balance stemming from these enhancements. At the same time, auditors report that they are experiencing psychological tensions. These tensions are brought about by incoherences between auditors' professional self-conception as critical, skeptical, independent decision-makers, and the opacity of AI that prevents its outputs from being critically scrutinized.

The findings further show that these tensions give rise to two major approaches through which auditors normalize AI. On the one hand, auditors frame AI as a benevolent technology by selectively focusing on specific attributes of AI that align with their current professional identity and, on the other hand, auditors start to alter or "drift" their professional identity by reinterpreting what it means to be an auditor in the age of AI. We propose that these normalization approaches help to understand how auditors perceive their professional role and the place of AI in it, and whether and how this perception affects their behavior.

Main Takeaways

- The introduction of AI in auditing offers benefits for auditors and the audit process, making work more efficient and less tedious.
- The use of opaque AI tools can cause auditors' psychological tensions.
- Auditors cope with the tensions brought by AI through two main normalization approaches: aligning AI with existing professional identity ('framing of AI') and adjusting how they perceive themselves ('identity drifting').
- Successful AI adoption requires not only creation of advanced tools, but also requires alignment with auditors' values and professional identity.

Keywords: Artificial intelligence, professional identity, audit, professional skepticism.

Auditor Professional Identity in the Age of AI: Navigating Psychological Tensions and Normalization Approaches

Motivation

Artificial Intelligence (AI) has significantly changed how modern business processes operate, including those in the audit profession. Today, audit firms are investing significant resources to facilitate AI development and implementation, as AI brings noticeable benefits to audit routines. Most contemporary research focuses on how AI affects audit processes in terms of quality and efficiency (Kokina & Davenport, 2017; Issa et al., 2016; Fedyk et al., 2022). At the same time, the effects of AI on auditors themselves, particularly in terms of emotions, attitudes, judgments, and identity, remain largely unexplored. Yet, prior research in psychology suggests that integrating new technologies into work processes can trigger negative psychological responses among employees, including concerns about job security, distributed sense of professional worth, diminished professional status, skill loss, and reduced autonomy and control (Złotowski et al., 2017; Craig et al., 2019; Nach, 2015; Mirbabaie et al., 2022). In turn, this can harm employees' work satisfaction, their work engagement, and performance.

In the auditing field specifically, AI may create risks due to its influence on auditors' professional skepticism, defined as an attitude that includes a questioning mind and a critical assessment of evidence (AICPA, 1997; PCAOB, 2006; IAASB, 2016; Nolder & Kadous, 2018). Professional skepticism requires auditors to appropriately understand the entity and its business, as well as critically assess the information and explanations obtained during the audit (IAASB, 2025). At the same time, per its nature, AI involves an unsupervised learning element, which makes it difficult to understand how such tools generate their outputs (Rai et al., 2019; Rai, 2020). If an auditor is unable to trace decisions made by AI during an audit, it calls into question their ability to critically assess this information and, thus, their ability to exercise professional skepticism.

Auditors' professional skepticism and their professional identity (their sense of self as it is defined by their membership in the audit profession) are closely related. Auditors often see their professional value in being critical and autonomous arbiters. Their ability to remain professionally skeptical and independent in decision-making is strongly tied to their sense of professional worth, contribution, and prestige, and distinguishes them from other professions, making it a key component of their professional identity. This means that by disturbing auditors' ability to exercise professional skepticism, AI potentially also harms their professional identity, sense of professional contribution, and importance, causing psychological tensions. To regulate such psychological tensions, individuals engage in "normalization," which is the process by which the extraordinary is made ordinary and consequently, rendered less disruptive (May & Finch, 2009). How auditors normalize AI—whether for example through resistance, acceptance, or redefinition—is still largely unexplored. Understanding their normalization approaches will inform practice about the current, potentially nonobvious, transformations practitioners are undergoing, helping to manage the introduction of AI in a way that supports both audit quality and auditors' well-being.

In sum, this study investigates psychological tensions auditors may experience due to AI, as well as the normalization approaches, they apply to integrate it and reduce psychological tensions. Specifically, we examine the following research questions:

- What psychological tensions do auditors experience in response to the introduction of AI in their work?

- How do auditors normalize the use of AI in their professional routines?
- How does the normalization trajectory of AI in auditors' routines impact their professional identity and their professional skepticism?

Methodology

To address our research questions, we conducted 30 semi-structured interviews (21 in-person and 9 online). The participants included auditors, audit partners, and innovation specialists (the latter being professionals who are responsible for the introduction of technological innovations in audit departments, usually working in-between IT and audit teams) from various audit firms in The Netherlands, including both Big Four and mid-sized firms. The average length of the interview was 1 hour, and all the interviews were conducted between November 2024 and June 2025. Participation in the interview was voluntary, and data were treated confidentially.

During the interviews with auditors, we discussed their general experience with AI, and how AI impacts their work experience and their decision-making processes. We also discussed how auditors seek to balance their professional skepticism and the efficiency benefits AI brings. We took a broader perspective when interviewing audit partners and innovation specialists. Specifically, we discussed the opportunities and risks associated with AI, the practical challenges of implementation, and patterns they observe among auditors, ranging from resistance to overreliance.

Findings

Most of the auditors who participated in the study were positive and enthusiastic about AI from the start of the interview. They talked about positive changes AI brings to the audit process, including improved audit quality, deeper insights, and the potential for fewer human errors. Auditors also repeatedly highlighted personal benefits from AI. For example, it was mentioned that AI eliminates tedious and repetitive tasks, leaving time and space for more interesting analytical work, and helps to restore work-life balance, especially during demanding busy seasons, by making the audit process more efficient.

While the positive effects of AI on the audit process and individual auditors' experiences are evident, the following sections focus on the psychological tensions that accompany AI introduction, as well as on the approaches auditors use to normalize AI. The first part of the findings discusses the incoherences between auditors' professional skepticism and the use of AI and how this leads to identity challenges, causing psychological tensions. The next part describes the main normalization approaches utilized by auditors—framing of AI, identity drifting, and minor alternative reactions—and how they manifest and impact auditors' professional identity and skepticism.

Psychological tensions that accompany AI introduction

As each discussion progressed, it became noticeable that, alongside the advantages of technology, auditors acknowledged certain limitations of AI. Most auditors who were interviewed recognized the

potential for an incoherence that can exist between the use of AI and the attributes that are part of the audit profession’s identity. Perhaps not surprisingly, especially professional skepticism was mentioned. Inherently, AI involves an unsupervised learning element, which makes it hard to understand how such tools generate their solutions. This opacity of AI means that auditors cannot trace inputs to outputs and vice versa, which, in turn, constrains their ability to exercise their professional skepticism. This limitation was recognized by most participants.

Theoretically, the consequential potential of AI to disturb auditors’ professional skepticism may result in what is experienced individually as a challenge to their professional identity—an inability to realize most or all identity attributes that they value in their work routines. Challenges to professional identity mostly revolved around apparent incoherencies between the meaning of being professionally skeptical, and the nature of the AI instruments auditors either worked with or were about to work with. More colloquially, these challenges revolved around the question of trust: how can individual auditors enact their role of trust provider (something that all auditors saw as their immediate purpose, and which they greatly valued), if they increasingly rely on instruments that they do not necessarily understand or trust. This fundamental challenge to their professional identity brings about psychological tensions, which may generate negative consequences including stress and anxiety—although such affective reactions were more fueled by the future expected increasing role of AI, rather than the current situation.



Figure 1: Incoherence between auditors' professional identity attributes and AI attributes.

Figure 1 depicts graphically the incoherence between auditors’ professional identity attributes and attributes of AI. The box on the left-hand side represents auditors’ sense of self, as defined by their membership of the profession. The box on the right-hand side represents some of the aspects of AI that were either identified from theoretical work or were mentioned by the respondents. The attributes represented by both boxes are incoherent with one another, as it is hard to uphold auditors’ values while tolerating AI attributes like opacity. This identified incoherence leads to identity challenges that generate psychological tensions, and highlights the need for normalization, i.e., alignment of AI with auditors’ professional identity.

Normalization of AI and Its Impact on Auditors’ Professional Identity

Respondents were invited to reflect on the aforementioned psychological tensions caused by the incoherence between their professional identity attributes and AI attributes. It was also discussed how auditors make sense of AI in light of these psychological tensions. Most commonly, the respondents alluded to two “normalization” approaches, both of which mediated the incorporation of AI into their professional identities. The first category involved different ways to (re-)frame the meaning and significance of AI. We call this category the *framing of AI*. The second category included approaches related to

changes in their identification with the profession, thus facilitating the absorption of potentially undesirable AI attributes into their professional personas. We refer to these changes as *identity drifting*. Both categories are explained below.

Framing of AI

The respondents selectively highlighted specific attributes of AI, while downplaying others. We refer to this process as the framing of AI. Through this process, respondents sought to make sense of AI in ways that were coherent with their current identity. We identified three types of framing of AI: historical analogization, responsibility deflection, and involvement.

Historical analogization: Respondents compared AI to more conventional tools that were introduced in the past and, to some extent, also had been considered opaque. Respondents referred to Big Data, Excel, and even electronic calculators to make the point that the audit industry and society in general have seen a variety of opaque technologies before, which could have brought potential risks such as de-skilling or over- and under-reliance. However, in the end, those tools mainly benefited the audit process, or society in general. By likening AI to such tools, the potential negative consequences of AI's opacity were downplayed.

“And I remember back in the days, like tens of years ago, they [society] also didn't want to introduce calculators in middle schools and high schools—“We should do that out of the top of our heads”. But now you just see it is way more efficient to use calculators so we can do more complicated tasks. I think AI will have the same effect on our audit work.” – Young Audit Professional, Firm A

Responsibility deflection: Another way that respondents sought to make AI more coherent with their professional identity and its emphasis on professional skepticism as a defining trait was a process of responsibility deflection. This refers to respondents' highlighting others' responsibility for the proper implementation and functioning of AI. Two types of deflection were observed: (1) Institutional, which refers to a reliance on the firm's vetting of the AI tools. This type relies on the delegation of responsibility for the quality of the output of AI to the firm's governance, in terms of its quality controls. (2) Regulatory, which is based on the belief that regulatory approval means that the AI is inherently more trustworthy.

“There is a story behind each [AI] tool before it gets approved. And that is more in the ISQM 1 [International Standard on Quality Management]. And then, as a partner, I know [company name] complies with ISQM 1 because AFM [Dutch Authority for the Financial Markets] comes to check that all the time. Then I can have a comfort that it [AI] being on my SAT [Site Acceptance Test] list gives me a level of comfort that it has been through the relevant approvals, and it is working in a way that is fit for use.” - Partner, Firm Z

Involvement: This denotes the process of participating in the implementation of AI to exert influence towards the inclusion of characteristics that are coherent with identity attributes. For example, by taking part in training and peer-review sessions, the respondents felt that they had a say in the ultimate form in which AI would be deployed. This sense of impact associated with AI was considered important to retain a sense of control over a technology that had the potential to take away some of the control that auditors experienced in their day-to-day audits.

“We have, of course, a weekly meeting with the innovation team where we bounce some ideas or if there is something you have seen, maybe we should do this differently [regarding AI use] or try to incorporate this or something like that.” - Senior Audit Professional, Firm Z

Identity drifting

In addition to the framing of AI, we also recorded changes in the ways that respondents thought about what made their profession enduringly distinctive from other professions and define their professional worth. We refer to these changes as identity drift, a phenomenon previously observed in changing professional environments (Hidayah et al., 2021). We identified the following types of identity drift:

Reorientation of professional skepticism: In our discussions, participants were not always sure whether exercising professional skepticism could remain a relevant individual competence in the context of opaque AI. As they were unable to oversee how inputs were transformed into outputs in AI, they felt unsure about their ability to evaluate the quality of these outputs. Without such ability, it was difficult to consider oneself able to judge and act skeptically. For this reason, they suggested that professional skepticism could in part be located at the level of the firm, meaning that, while individual auditors are not able to exercise professional skepticism on their own, they contribute to the collective firm effort of creating and exercising a set of procedures that allow critical and adequate assessment of clients’ data. For example, auditors would orient their attention and professional skepticism towards interaction with the clients, data collection, or random quality checks, while delegating the responsibilities for actual data analysis or other parts of the audit process on other teams or departments.

“And you have more time, uh, for the aspects of the work, which I think is becoming, is going to become an even greater part because you have less technical work and more people work, more collecting information, talking to the client.” – Young Audit Professional, Firm B

Cultivation of error tolerance: Respondents struggled with the inherent imperfections of AI, such as its tendency to hallucinate or generate biased outputs, because they were not always able to detect these imperfections. Consequently, they were considered a possible “fact of life” associated with the use of AI, and something that is unavoidable. Several auditors explicitly acknowledged that complete certainty has never been a realistic expectation in auditing. Since the profession is built around providing reasonable—not absolute—assurance, they accept that occasional errors may occur, whether related to human or AI-generated outputs. Such an attitude would constitute a professional identity drift as the source of these errors may increasingly be found outside of the scope of individual auditors.

“So yeah, sometimes I am accepting the risk. ... But yeah, I mean even without AI, there is a risk as well. ...So, right now there are, for example, if we speak about translation and summarizing cases, risks that the tool is a little bit incorrect, but in the past, there were risks that, for example, just a person doesn’t pay enough attention or is biased or whatever.” - Young Audit Professional, Firm Z

Intergenerational responsibility shifting: Rather surprisingly, age came up regularly in the conversations. Respondents largely considered younger auditors more AI-literate. At the same time, they questioned whether the use of AI would not result in their de-skilling, as entry-level tasks are the ones most likely to be performed by AI. Simultaneously, younger staff seemed to believe that older colleagues exhibited traits of conservatism in their approach to AI and that this could potentially impede the

effectiveness of AI in the firm. At the same time, older auditors were often perceived as ‘safeguards’ of audit quality who would not over-rely on AI. In these ways, age seemed to become a relevant attribute that signaled colleagues’ stance towards the use of AI. Potentially, age-related attributes associated with AI could lead to shifting responsibilities, where generations deflect responsibility onto one another based on perceived strengths.

“But you notice, especially with the accountants who sign up and they are most of the time older than we are, they do not know AI like we do or they do not trust AI like we do. And you always need some sort of skepticism and that you cannot trust it [AI] blindly. You always need to check the answer. But when I check the answer, I trust it. If it is correct, it’s correct. But you notice the older colleagues, they do not trust it [AI] like I do or people my age.” – Young Audit Professional, Firm A

Alternative Reactions to AI

While most participants are engaging in framing of AI and identity drifting, a minority of respondents seem to avoid AI-induced identity challenges by entirely avoiding the use of AI in their audits. Although they expected it would be quite difficult to avoid using AI in the coming years, they also indicated that they currently have some discretion over the audit to, at least partly, limit the use of AI-based tools.

Another very small minority of respondents speculated that, in the future, AI could potentially prevent them from enacting their auditor identity at all, i.e., it could prevent them from being professionally skeptical. What made this group unique is that they imagined a scenario where there was no direct way out of this ontological psychological tension. They suggested that the ultimate way to alleviate this psychological tension would be to leave the profession. However, at the time of the interviews, none of the respondents were considering this.

All in all, the described normalization approaches can be seen as ways in which auditors, consciously or subconsciously, justify their current or future use of AI and preserve a highly valued sense of professional integrity. Whether and which normalization approaches each auditor decides to apply affects their professional identity, professional skepticism, and, consequently, their behaviour. Such as, for example, those who utilize responsibility deflection or cultivation of error tolerance could potentially over-rely on AI, ignoring its imperfections, while those who utilize intergenerational responsibility shifting could not get involved with AI seeing it as a tool for someone else. Yet, the actual behavioural implications of the normalization approaches described here await further exploration.

Conclusion and relevance to audit practice

Our study shows that while AI brings a lot of benefits to audit firms and individual auditors, its adoption may potentially give rise to psychological tensions. More specifically, the findings shed light on some of the psychological tensions that auditors may experience when AI conflicts with core aspects of their professional identity. These psychological tensions arise mainly from the opacity of AI that conflicts with auditors’ need for professional skepticism.

To manage these psychological tensions, and to normalize the use of AI in audit practice, auditors used two main normalization approaches we define as framing of AI and identity drifting. Through framing,

auditors reinterpreted AI in ways that felt more consistent with their professional identity. By contrast, identity drifting involved subtle changes to how auditors see themselves in their role. These approaches helped auditors preserve a highly valued sense of professional integrity while adapting to the changes brought about by the introduction of AI.

Such normalization approaches of AI may help auditors navigate change, but they may also have significant consequences at the firm level. We tentatively suggest that the described normalization approaches may carry risks for audit quality if core competencies like professional skepticism become diluted. In these cases, the occasionally individual process of normalization may affect taken-for-granted professional attributes, which are important to the nature of work in the audit firms. Similarly, described approaches could potentially limit the effectiveness of investments in AI if they prevent auditors from engaging deeply with the technology. However, whether these potential paths will materialize is an interesting subject for further research.

For audit practice, our findings suggest that successful AI integration goes beyond the introduction of advanced tools. Successful AI adoption likely depends on more than just the technology itself; it also means designing audit processes in ways that support auditors' positive job experience and alignment with their professional values. Firms may consider highlighting transparent and explainable AI design, and clearly communicating both the capabilities and limitations of AI.

Ultimately, while AI brings change, it also encourages auditors to reflect on their role in this technological age. This reflection not only contributes to the normalization of AI within the profession, but may also help ensure that shifts in professional identity and routines continue to support, rather than compromise, audit quality.

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