

Audit In An Age Of Intelligent Machines

Abdul Razzak Alshehadeh,Ihab Ali El-Qirem,Ghaleb Awad Elrefae

Audit In An Age Of Intelligent Machines:

Wisdom in the Age of Intelligent Machines Edward H. Spence, 2025-07-22 This book offers an innovative approach to evaluating information and knowledge and its relation to the good life in the Age of Autonomous Intelligent Machines through the concept of Wisdom Wisdom is understood as a type of meta information and meta knowledge which comprises epistemic ethical and eudaimonic features and provides a direct conceptual and practical link between the concepts of information intelligence knowledge the good life and wellbeing More generally it provides a direct link between technology and in particular Information Communication Technology ICT and Artificial Intelligence AI technologies the good life and wellbeing As such the concept of wisdom allows for a direct normative evaluation of the impact the dissemination of information through ICTs and AI technologies have on the wellbeing of individuals and society at large It provides a theoretical rationale to demonstrate the important and relevant role that wisdom plays in the specific evaluation of information in the digital and technological age in which we now live To that end a methodological approach is used in this book to show how some different general types of practical manifestations of digital information and intelligence can be normatively evaluated if they are good or bad for us through the application of the concept of wisdom Edward H Spence draws from the Stoics to present a neo Stoic account of wisdom which he then then applies to the technologies in question

Organizational Auditing and Assurance in the Digital Age Margues, Rui Pedro, Santos, Carlos, Inácio, Helena, 2019-02-15 Auditing is constantly and guickly changing due to the continuous evolution of information and communication technologies As the auditing process is forced to adapt to these changes issues have arisen that lead to a decrease in the auditing effectiveness and efficiency leading to a greater dissatisfaction among users More research is needed to provide effective management and mitigation of the risk associated to organizational transactions and to assign a more reliable and accurate character to the execution of business transactions and processes Organizational Auditing and Assurance in the Digital Age is an essential reference source that discusses challenges identifies opportunities and presents solutions in relation to issues in auditing information systems auditing and assurance services and provides best practices for ensuring accountability accuracy and transparency Featuring research on topics such as forensic auditing financial services and corporate governance this book is ideally designed for internal and external auditors assurance providers managers risk managers academicians professionals and students Strategic Frameworks for Audit, Compliance, and Intelligent Manufacturing Systems in the Age of Industrial AI Dwaraka Nath Kummari, Artificial Intelligence in Business Abdul Razzak Alshehadeh, Ihab Ali El-Qirem, Ghaleb Awad Elrefae, 2025-11-05 This book covers results of the 19th Scientific Annual International Conference for Business SICB Artificial Intelligence in Business This collection of 30 peer reviewed papers from the 19th SICB International Conference presents vital research on AI s integration into business practices Through six comprehensive sections the volume examines how AI is transforming multiple business domains AI in Accounting and

Auditing explores automation s impact on auditing roles internal quality and financial reporting accuracy AI in Banking and Insurance investigates technologies revolutionizing financial services from drones in insurance to blockchain in banking systems AI in Educational Environments demonstrates how intelligent systems enhance learning experiences and professional development AI Integration with Emerging Technologies analyzes the convergence of AI with explainable knowledge systems metaverse applications and human centered workplace designs AI for Workflow Optimization provides insights into reinforcement learning for business processes and supply chain efficiencies AI s Impact on Financial Performance presents research on how AI enhanced customer experiences translate into tangible outcomes What distinguishes this volume is its balanced approach which addresses both technological capabilities and organizational ethical and human factors that determine successful implementation The diverse methodological approaches provide a multifaceted perspective on AI s business applications For organizations navigating digital transformation these proceedings offer theoretical foundations and practical guidance toward responsible AI adoption that enhances competitive advantage while addressing emerging ethical challenges making it an essential resource for researchers business leaders and policymakers

The Age of Artificial Intelligence: An Exploration Steven S. Gouveia, 2020-07-07 With worldwide spending estimates of over 97 billion by 2023 it is no surprise that Artificial Intelligence A I is one of the hottest topics at present in both the private and public spheres Comprising of vital contributions from the most influential researchers in the field including Daniel Dennett Roman V Yampolskiy Frederic Gilbert Stevan Harnad David Pearce Natasha Vita More Vernon Vinge and Ben Goertzel The Age of Artificial Intelligence An Exploration discusses a variety of topics ranging from the various ethical issues associated with A I based technologies in terms of morality and law to subjects related to artificial consciousness artistic creativity and intelligence The volume is organized as follows Section I is dedicated to reflections on the Intelligence of A I with chapters by Soenke Ziesche and Roman V Yampolskiy Stevan Harnad Daniel Dennett and David Pearce Next Section II discusses the relationship between consciousness simulation and artificial intelligence with chapters by Gabriel Axel Montes and Ben Goertzel Cody Turner Nicole Hall and Steven S Gouveia Section III dedicated to aesthetical creativity and language in artificial intelligence includes chapters by Caterina Moruzzi Ren Mogensen Mariana Chinellato Ferreira and Kulvinder Panesar The subsequent Section IV is on the Ethics of the Bionic Brain with the participation of Peter A DePergola II Tomislav Mileti and Frederic Gilbert An bal M Astobiza Txetxu Ausin Ricardo M Ferrer and Stephen Rainey and Natasha Vita More Finally Section V follows on the Ethics of Artificial Intelligence with chapters by Federico Pistono and Roman V Yamploskiy Hasse H m l inen Vernon Vinge and Eray zkural The Age of Artificial Intelligence is imminent if not here already We should ensure that we invest in the right people and the right ideas to create the best possible solutions to the problems of the present and prepare for those of the future This edited volume will be of particular interest to researchers in the field of A I as well of those in Cognitive Science Philosophy of the Mind Neuroscience and Linguistics Aesthetics and Arts Applied

Ethics and Political Philosophy Law Students studying the aforementioned topics can also benefit from its contents Artificial Intelligence for Audit, Forensic Accounting, and Valuation Al Nagvi, 2020-07-28 Strategically integrate AI into your organization to compete in the tech era The rise of artificial intelligence is nothing short of a technological revolution AI is poised to completely transform accounting and auditing professions yet its current application within these areas is limited and fragmented Existing AI implementations tend to solve very narrow business issues rather than serving as a powerful tech framework for next generation accounting Artificial Intelligence for Audit Forensic Accounting and Valuation provides a strategic viewpoint on how AI can be comprehensively integrated within audit management leading to better automated models forensic accounting and beyond No other book on the market takes such a wide ranging approach to using AI in audit and accounting With this guide you ll be able to build an innovative automated accounting strategy using artificial intelligence as the cornerstone and foundation This is a must because AI is quickly growing to be the single competitive factor for audit and accounting firms With better AI comes better results If you aren t integrating AI and automation in the strategic DNA of your business you re at risk of being left behind See how artificial intelligence can form the cornerstone of integrated automated audit and accounting services Learn how to build AI into your organization to remain competitive in the era of automation Go beyond siloed AI implementations to modernize and deliver results across the organization Understand and overcome the governance and leadership challenges inherent in AI strategy Accounting and auditing firms need a comprehensive framework for intelligent automation centric modernization Artificial Intelligence for Audit Forensic Accounting and Valuation delivers just that a plan to evolve legacy firms by building firmwide AI capabilities Artificial Intelligence Albert J. Marcella, 2025-10-07 Artificial Intelligence AI is revolutionizing industries yet its rapid evolution presents unprecedented challenges in governance ethics and security Auditing Artificial Intelligence is an essential guide for IT auditors information security experts and risk management professionals seeking to understand evaluate and mitigate AI related risks This book provides a structured framework for auditing AI systems covering critical areas such as governance compliance algorithm transparency ethical accountability and system performance With 24 insightful chapters it explores topics including AI Governance and Ethics Establishing frameworks to ensure fairness accountability and transparency in AI deployments Risk Management and Compliance Addressing the legal and regulatory landscape including GDPR the EU AI Act and ISO standards Bias and Trustworthiness Evaluating AI decision making to detect bias and ensure equitable outcomes Security and Continuous Monitoring Safeguarding AI systems from adversarial attacks and ensuring operational consistency Model Performance and Explainability Assessing AI outputs refining accuracy and ensuring alignment with business objectives Designed for professionals tasked with assessing AI systems this book combines practical methodologies industry standards and real world audit questions to help organizations build responsible and resilient AI practices and assess associated risks Whether you are assessing AI governance monitoring AI driven risks or ensuring

compliance with emerging regulations this handbook provides the guidance you need to navigate and assess the complexities of AI systems with confidence Stay ahead in your role and responsibility for assessing the rapidly evolving deployment and use of AI across the organization equip yourself with the knowledge and tools to ensure its responsible safe approved secure Artificial Intelligence and Human Agency in Education: Volume Two Michael Agyemang Adarkwah, Samuel Amponsah, Ronghuai Huang, Michael Thomas, 2025-09-26 This book provides a comprehensive insight into the transformative role of artificial intelligence AI in education emphasizing its implications on pedagogy learner experiences and institutional practices It examines how AI can be harnessed to enhance educational equity accessibility and innovation across various educational contexts Key areas of inquiry include How AI personalizes learning experiences to cater to diverse learner needs and preferences Investigating the potential of AI to bridge gaps in access to quality education for marginalized groups and measures for promoting digital well being The evolving role of educators in an AI enhanced learning environment focusing on continuous learning and adaptation Utilizing AI analytics to inform teaching strategies and improve educational outcomes The impact of AI on fostering collaboration among students and educators Exploring innovative assessment methods powered by AI including formative and summative evaluation techniques Anticipating the next wave of AI developments and their potential implications for the educational landscape This book serves as a comprehensive resource for educators policymakers and researchers providing insights into the multifaceted effects of AI on teaching and learning Readers who wish to learn more about this topic can refer to Artificial Intelligence and Human Agency in Education Volume Cybersecurity in the Age of Artificial Intelligence Pasi Koistinen, 2025-07-12 Artificial intelligence has stopped One knocking politely on the door of cybersecurity it has kicked it open set up shop inside and begun rewriting the rules From generative phishing emails indistinguishable from trusted colleagues to adaptive malware that evolves faster than defenders can react AI has made the threat landscape faster smarter and far less predictable This book is a practical guide to that unsettling reality It doesn't trade in hype or hand waving optimism Instead it lays out in plain language how AI systems create new risks what happens when security practices built for deterministic software fail and why human vigilance and organizational discipline are more important than ever Inside you ll discover How attackers are already using AI to automate reconnaissance generate malicious code and industrialize social engineering at a scale no human team could match Why defending AI is a fundamentally different challenge with attack surfaces embedded in training data model weights and seemingly innocuous prompts How familiar safeguards like static rules perimeter defenses and blacklists fall apart when faced with systems that learn infer and sometimes hallucinate What it takes to design secure trustworthy AI systems from threat modeling and auditing pipelines to deploying explainable models that don't sacrifice accountability for convenience Written for security leaders engineers policymakers and technologists who recognize that the convergence of AI and cybersecurity isn t theoretical it s already operational this book offers a strategic roadmap for navigating a landscape where

yesterday's defenses are no longer enough You'll explore real world case studies chatbots leaking confidential data with alarming politeness AI driven phishing campaigns that slip past even well trained employees and defensive models that fail silently because they can t explain their own reasoning Along the way you ll learn frameworks to separate the promising from the perilous the actionable from the aspirational Artificial Intelligence Cybersecurity isn t a manual for fine tuning models or a primer for beginners It assumes you already sense that something is shifting and provides the clarity examples and strategies to respond If you re responsible for securing critical systems or shaping the policies that govern them this book will help you ask better questions make better decisions and avoid the costly mistake of treating AI as just another line item in your technology stack Because in this new era the question isn t whether AI will reshape your security strategy The question is whether you ll be ready when it does The Age of Generative Artificial Intelligence Söz Tuana DEMİR, Nida GÖKÇE NARİN, Melih Selami SAĞCAN, Erşan EFE, Ali Abbas DOĞAN, Erdil ASLAN, Muhammet DAMAR, Melih TAKYACI, Niyazi Cenk GENEK, Bertuğ TAŞ, Selim Esad ALKAN, Arda GÜR, Enis KARAARSLAN, Ömer AYDIN, Abdülkadir AKYILDIZ, Süleyman EKEN, Fatih Emre YILDIZ, Fatih Sinan ESEN, Burcu SAKIZ, 2025-07-16 In recent years the emergence of generative artificial intelligence has reshaped the boundaries of what machines can create understand and transform As editors of the book titled The Age of Generative Artificial Intelligence we present this volume to offer a comprehensive and critical view of these advancements This book brings together eight original chapters that reflect the multifaceted nature of this field and its impact across industries The opening chapter presents a holistic examination of transformer based models covering their underlying architecture practical applications and the ethical considerations they raise In the second chapter readers explore how AI tools especially large language models are being integrated into primary health care improving service delivery and patient outcomes Our third chapter turns to the digital media landscape analyzing how AI particularly generative models is transforming content production audience engagement and media personalization From automated video and audio processing to dynamic content generation using tools like ChatGPT and Writesonic this chapter highlights both the efficiencies and the ethical dilemmas emerging in the age of AI powered media In the fourth chapter the creative potential of text to video generation is explored through models such as OpenAI s Sora Stable Diffusion and Lumiere showcasing the rapid evolution of multimodal generative capabilities Chapter five focuses on the intersection of raw data and intelligent query generation emphasizing the critical role of human validation to ensure reliability in AI driven workflows Chapter six addresses the increasing challenge of detecting AI generated content It offers a detailed evaluation of the current landscape of detector technologies highlighting their limitations and the implications for digital trust The seventh chapter delves into the complexities of agentic AI exploring the risks of autonomous behavior in artificial systems and raising essential questions of control responsibility and accountability Finally the eighth chapter proposes a structured taxonomy of risks related to model deployment and data integrity equipping readers with a practical framework to navigate the threats associated with

widespread AI adoption Published by zmir Akademi Derne i Izmir Association Academy as part of the Future Tech Horizon series this book seeks to inform challenge and inspire all who are engaged with the present and future of generative Transforming Banking Infrastructure Services with Artificial Intelligence, Machine Learning, and Agentic AI: Modernizing Financial Systems in the Age of Automation Bharath Somu, Artificial Intelligence and Accounting Manjit Kour, Daniel P. Schutte, 2025-08-08 In the dynamic field of accounting where accuracy and productivity are critical artificial intelligence AI integration has become a game changer and AI is set to affect every industry With the speed at which technology is developing a thorough manual that helps readers understand the complex world of AI in accounting is desperately needed By offering a sophisticated grasp of how AI is changing the core ideas of accounting and financial management this book bridges this knowledge gap It explores the relationship between AI technology and accounting processes revealing the significant influence and unrealised potential outside of traditional bookkeeping This book delves into how AI is revolutionising accounting procedures It explores the newest AI technologies and their uses in financial data processing auditing compliance and forecasting ranging from machine learning to predictive analytics It ensures responsible AI integration by addressing biases accountability and transparency while emphasising ethical considerations This book provides case studies practical advice and examples from the real world guaranteeing that readers not only understand the theoretical foundations of AI in accounting but also get the knowledge necessary to apply and maximise these technologies within their professional domains by connecting theory and application It offers a road map for traversing the accounting industry's AI frontier from using predictive analytics to make well informed decisions to automating repetitive activities This book will enable accountants auditors and financial analysts to prosper in the emerging AI driven world Contracting and Contract Law in the Age of Artificial Intelligence Martin Ebers, Cristina Poncibò, Mimi Zou, 2022-06-30 This book provides original diverse and timely insights into the nature scope and implications of Artificial Intelligence AI especially machine learning and natural language processing in relation to contracting practices and contract law The chapters feature unique critical and in depth analysis of a range of topical issues including how the use of AI in contracting affects key principles of contract law from formation to remedies the implications for autonomy consent and information asymmetries in contracting and how AI is shaping contracting practices and the laws relating to specific types of contracts and sectors The contributors represent an interdisciplinary team of lawyers computer scientists economists political scientists and linguists from academia legal practice policy and the technology sector The chapters not only engage with salient theories from different disciplines but also examine current and potential real world applications and implications of AI in contracting and explore feasible legal policy and technological responses to address the challenges presented by AI in this field The book covers major common and civil law jurisdictions including the EU Italy Germany UK US and China It should be read by anyone interested in the complex and fast evolving relationship between AI contract law and related areas of law such as

business commercial consumer competition and data protection laws **Economic Renaissance In the Age of Artificial Intelligence** Apek Mulay, 2018-12-06 Economic Renaissance in the Age of Artificial Intelligence explores a wide range of new approaches to the economic social legal scientific technological financial architectural environmental and humanistic challenges that humanity will face due to increased automation Marshall Goldsmith wrote in his book What Got You Here Won t Get You There that people rely on their past experience to address new challenges The limitation with this approach is that these new challenges often arise from different contexts and may not be susceptible to traditional approaches In the coming era of artificial intelligence AI expanded use of robots and increased trans national commerce humanity will face monumental challenges that will differ from those we have faced in the past including how to avoid mass unemployment due to rapid growth of automation In order to survive and thrive in this new era we will have to think and act differently so that new ideas can solve not only the problems of the present but also of the near and distant future Economic Renaissance in the Age of Artificial Intelligence explores a wide range of new approaches to the economic social legal scientific technological financial architectural environmental and humanistic challenges that humanity will face due to increased automation The new methods and approaches outlined by the various experts in this book will help inform and inspire humanity to create a more balanced world in which science economics and the environment can thrive for years to come the Age of Artificial Intelligence Soumendra Mohanty, Sachin Vyas, 2018-09-25 Get started with artificial intelligence in your business This book will help you understand AI its implications and how to adopt a strategy that is rational relevant and practical Beyond the buzzwords and the technology complexities organizations are struggling to understand what AI means for their industry and how they can start their journey How to Compete in the Age of Artificial Intelligence is not a book about complex formulas or solution architectures It goes deeper into explaining the meaning and relevance of AI for your business You will learn how to apply AI thinking across enterprise functions including disruptive technologies such as IoT Blockchain and cloud and transform your organization What You ll Learn Know how to spot AI opportunities and establish the right organizational imperatives to grow your business Understand AI in the context of changing business dynamics and the workforce skills required to succeed Discover how to apply AI thinking across enterprise functions from the boardroom to cybersecurity IoT IT operations policies and implement a sustainable and integrated human machine collaboration strategy Who This Book is For CxOs senior executives mid level managers AI evangelists digital leads and technology directors

Projects, Processes, Systems and Networks in the Digital Age Hatem Masri, Nabil Elkadhi, Kouzou Abdellah, Saeed Aldulaimi, 2025-11-01 This book offers a comprehensive and timely exploration of how artificial intelligence digital transformation emerging technologies and innovative management practices are reshaping engineering and organizational landscapes in the digital era Organized by Applied Science University ASU Bahrain and London South Bank University LSBU UK the conference brought together international scholars and practitioners whose research reflects both academic rigor

and practical relevance Featuring a curated selection of peer reviewed papers presented at ICLAMP 2025 this book examines how technology is being leveraged across sectors to solve real world challenges improve efficiency and foster innovation through theoretical analyses and empirical case studies Organized into six thematic sections this book covers a wide spectrum of contemporary issues if supportLists endif Artificial Intelligence From ethical AI frameworks to digital twins and machine learning in healthcare if supportLists endif Digital Transformation and Innovation in Engineering Including mobile health applications stock prediction and educational tech if supportLists endif Emerging Technologies and Innovation Exploring blockchain integration cyber risk sustainability and advanced decision support if supportLists endif Leadership and Crisis Management Investigating the strategic role of IoT workforce evolution and hybrid management models if supportLists endif Management in the Digital Age Focusing on AI in recruitment VR collaboration gamification and digital ethics if supportLists endif Engineering Management and Implementation Presenting real world applications in fraud detection housing energy analysis and blockchain driven supply chains This book is an essential resource for researchers academics industry leaders and students seeking to understand and navigate the intersection of technology leadership and project management in a rapidly evolving digital world **Engineering Assets and Public Infrastructures in the Age of Digitalization** Jayantha P. Liyanage, Joe Amadi-Echendu, Joseph Mathew, 2020-08-17 This proceedings of the 13th World Congress on Engineering Asset Management covers a range of topics that are timely relevant and practically important in the modern digital era towards safer cost effective efficient and secure engineered assets such as production and manufacturing plants process facilities civil structures equipment machinery and infrastructure It has compiled some pioneering work by domain experts of the global Engineering Asset Management community representing both public and private sectors The professional coverage of the book includes Asset management in Industry 4 0 Standards and models Sustainable assets and processes Life cycle perspectives Smart and safer assets Applied data science Workplace safety Asset health Advances in equipment condition monitoring Critical asset processes and Innovation strategy and entrepreneurship The breadth and depth of these state of the art comprehensive proceedings make them an excellent resource for asset management practitioners researchers and academics as well as undergraduate and postgraduate students AI-Driven Audit and Compliance Intelligence: Integrating Machine Learning, Cloud Computing, and Big Data for Risk-Aware Finance and Smart Manufacturing Ecosystems DWARAKA NATH KUMMARI , MURALI MALEMPATI , SRINIVASA RAO CHALLA , Intelligence in Accounting and Auditing Mariarita Pierotti, Anna Monreale, Federica De Santis, 2024-10-26 This book investigates the phenomenon of artificial intelligence AI in the accounting world It integrates accounting competencies with specific competencies in AI and other digital technologies and offers an interdisciplinary perspective First the authors review and discuss the literature to summarize and systematize extant research on digitalization in accounting Second case studies are included to illustrate the potential impact of AI in business contexts in terms of opportunities and challenges Based on

these the book explores how digitalization is influencing the accounting practice and what the most important avenues are for future research on digitalization in accounting and will be of interest to researchers students and practitioners of financial technology accounting and risk management **Understanding E-Government** Vincent Homburg, 2008-08-28 Governments these days often boast about the efficiency of their electronic systems Information communication technologies ICTs apparently allow public service to become cheaper faster and more democratic E government has become another buzzword the shining future of the public realm Critics claim however that ICTs potential for democratic renewal is hampered by ancient assumptions of how governments should function But which viewpoint is nearer the truth In this original and insightful volume Vincent Homburg demonstrates how the use form and impact of ICTs are in fact entwined within the socio political economic and institutional aspects already established by government and public administration Evangelical or fatalistic perspectives are discredited to show the different realities in which ICTs play a role in our daily lives Using case studies and vignettes from throughout Europe and the US the book analyzes what these new technologies actually do and how they are screened through varying layers of bureaucracy and convention This is a timely addition to our understanding of what is meant by e government It gets behind the political rhetoric Understanding E Government Information Systems in Public Administration will be key reading for all students of public administration political science organization theory and information systems

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web the predefined focus of this paper is to provide narrative and critical literature review of mental health nursing handovers for the evaluation of the effectiveness of using the structured handover tools for improving the process of communication among nurses forde et al 2018

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web sbar helps prevent breakdowns in verbal and written communication by creating a shared mental model around all patient handovers and situations requiring escalation or critical exchange of information sbar is an effective way of levelling the traditional hierarchy between doctors and other care givers by building a common

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web the primary aim was to reduce handover time to 30 min the secondary aims were to improve communication by introducing the situation background assessment recommendation sbar tool improve team satisfaction and introduce a teaching programme in the time saved

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web dec 3 2020 while a number of tools have been developed to improve handover we have found the well researched isbar to be an ideal tool to employ for effective clinical handover however effective training and practice in the use of isbar is essential

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web use of structured communication tools such as the situation background assessment and recommendation sbar format of handover have been shown to improve patient safety especially for telephonic handovers 1 sbar has widely been recommended as a standardised method of handover 2 3 we undertook a quality improvement qi project

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web figure 1 sbar communication tool si situation am name x nurse on ward x i am calling about patient x i am calling because i am concerned that e g bp is low high pulse is xx temperature is xx early warning score is xx background patient x was admitted on xx date with

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web oct 18 2012 i think the most important difference is that in the beginning seems to be an expression describing a whole period of time while at the beginning more literally describes a single moment in time similar to the difference between saying

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