SBMT4000 SBM Undergraduate Honors Research Project

Code	Supervisor Name	Email
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Project Summary		
Topic: AI mismatch between audit firms and clients **Description:** Artificial Intelligence (AI) have transformed financial functions by reshaping organizational structures and changing the nature of work. Audit firms are especially positioned for rapid adoption because of their project-based structures and capacity to process large volumes of diverse, unstructured data. For example, PwC has begun training junior accountants for managerial roles as AI automates routine entry-level tasks. By contrast, many audit clients, particularly in traditional sectors such as banking and manufacturing, adopt new technologies more cautiously and often continue to rely on legacy processes. This study examines discrepancies in AI adoption between audit firms and clients' accounting and finance teams and investigates how these mismatches affect audit quality and efficiency. Specifically, it focuses on skill, infrastructure, and organizational mismatches. Using data on auditors' and clients' technology profiles, the study will assess misalignment in capabilities and infrastructure and evaluate its implications for audit coordination, communication costs, efficiency, and quality.		
Remarks		
The student should have basic proficiency in Python.		