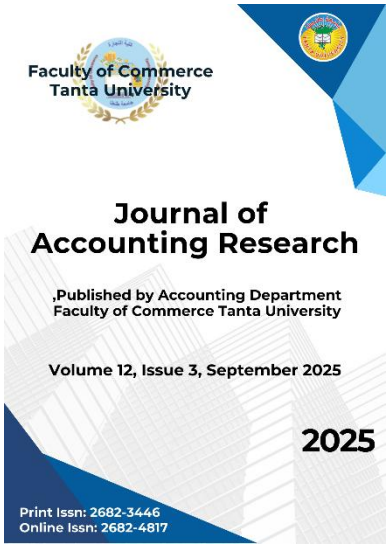

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"The impact of Generative Artificial Intelligence on the Relationship between political information uncertainty and Audit Fees"

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"The impact of Generative Artificial Intelligence on the Relationship between political information uncertainty and Audit Fees"

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Abstract

This working paper explores the moderating role of Generative Artificial Intelligence (GAI) on the relationship between political information uncertainty and audit fees. Political shocks, characterized by sudden and significant changes in political stability, policy, or governance, have historically influenced investor behavior and market dynamics, which in turn affects audit risk and the associated fees.

The integration of GAI into audit processes offers advanced analytical tools that can enhance the assessment of political risk and its impact on financial reporting. GAI introduces a new dimension to this relationship by providing advanced predictive analytics, sentiment analysis, and scenario modeling capabilities. Through a comprehensive analysis of recent political events and corresponding investment patterns, this working paper examines how GAI-driven insights can mitigate the adverse effects of political uncertainty on audit fees. It also examines how GAI-driven insights can mitigate the effects of political uncertainty on audit practices, not only improving the accuracy of risk assessments but also contributes to more stable audit fee structures.

Overall, political shocks introduce additional complexities and uncertainties into the audit process, requiring auditors to adapt their practices to ensure the accuracy and reliability of financial reporting.

Keywords: Generative Artificial Intelligence; Political information; uncertainty; External audit; Audit fees.

1. Introduction

The advent of Generative Artificial Intelligence (GAI) has revolutionized various sectors, including the field of auditing. This working paper explores the intricate dynamics between political information uncertainty and audit fees, with a particular focus on the transformative role of GAI. Political information uncertainty, characterized by the unpredictability of political events and policies, has long been a critical factor influencing audit risk and, consequently, audit fees. As auditors strive to mitigate risks associated with political volatility, the integration of GAI offers new avenues for enhancing audit quality and efficiency.

This working paper posits that GAI, through its advanced data processing and predictive capabilities, can significantly alter the traditional relationship between political information uncertainty and audit fees. By providing more accurate and timely insights, GAI has the potential to reduce the perceived risk associated with political uncertainty, thereby influencing the pricing of audit services.

In general, political shocks add extra complexities and uncertainties to the auditing process, necessitating that auditors adjust their methods to maintain the accuracy and reliability of financial reports.

2. Paper Objective

This paper aims to shed light on the extent to how GAI can mitigate the impact of political information uncertainty on audit fees. To contribute to the broader discourse on the implications of Generative artificial intelligence in the auditing profession, offering valuable insights for practitioners, policymakers, and academics alike.

3. Paper plan

3.1. Political information uncertainty

Investors worried about risks related to political events that could affect the value of their assets as they should consider their vulnerability to business. Governmental actions, rules or regulations, could cause some of these political risks. Recent research has examined how market values respond to the political information uncertainty produced by these kinds of events, including rebellions, terrorist attacks, and wars as well as national elections (Kuznetsova *et al*. 2025; Truong *et al.* 2020). While the previous method cannot account for how various kinds of political shocks affect financial markets differently.

Political information uncertainty refers to the extent of instability and ambiguities associated with potential changes in government policies and its impact on information disclosure practices (Wang & Kong, 2025; Xie *et al.* 2025). Political information uncertainty risk has a significant impact on companies' economic results; as per a recent article in the Financial Times, the largest corporations have encountered over $100 million in losses resulting from political risk[1]. Nevertheless, the impact of political risk might be experienced inconsistently among companies *(*Hossain *et al*. 2022; Qin *et al.* 2021).

Market values respond to the political ambiguity around events like terrorist attacks, national elections, and wars. Still, most of the literature focuses on specific kinds of events in one country or many political shocks across many countries (*Dai, L., & Ngo, 2021; Farooq et al. 2021*).

The old technique cannot explain the varied impacts of many kinds of political shocks on financial markets.

Governments usually formulate policies based on economic goals, such as maximizing welfare, and/or non-economic objectives, such as political costs and benefits. However, it is difficult to identify which motivation influences policy decisions (Tran *et al*. 2025; He *et al.* 2024). This often makes it difficult for economic actors to forecast the implications of policy changes on actual economic outcomes.

In the current economic climate, the government instructs a business environment through policies with respect to taxes, subsidies, enforcement of regulation, and enforcement of law, among other things (Xie *et al*. 2025; Cao et al. 2022; Truong *et al.* 2020). To this end once the policies are put in place or deliberated the market will react either through expectations or upon an unexpected event. The authors follow the movement of stock prices relative to the policy change.

Carnahan & Saiegh (2025) show in their investigation how general equilibrium model that stock prices respond to political signals. Among other objectives, governments, they think, are interested in the well-being of the average investor. The latter scenario sees a policy change as having political expenses or advantages. One example of how a government might have to use political capital is to implement a certain strategy. On the other hand, the government could persuade a particular population with a new policy.

Wang & Kong (2025) in their model considers that an individual will factor the policy changes into their decision-making process when they trade their shares, However, ownership does not provide certainty to the change or its possible implications on a corporate's future profits. Specifically, the authors have modeled this to reflect the notion that policy uncertainty has an external shock component to the individual corporate. In the later investigation, the authors more carefully consider the notes of this shock and indicate that political information uncertainty increases an information asymmetry necessitating corporate managers to enhance their ex-ante disclosures (Zhang *et al*. 2023; Qin *et al.* 2021).

Some corporates experienced Industries, or geographic areas might gain advantages from specific policies more than companies in different sectors or areas[2]. Although certain businesses are subjected to global political risk, other companies are shielded from such risks. Corporates face varying levels of exposure to political risks due to their variations in operating features, ownership frameworks, competitive technology and market standings, to mention a few (*Yang, Xu, & Li, 2023*).

The politically centralized structure suggests that local cadres are selected by superiors, and the process is inevitably uncertain because the mechanism of the system is obscure (*Cao, Chen, & Zhang, 2022; Luo & Qin, 2021*) Concurrently, economic decentralization delegates policymaking and policy-enforcing powers to the local governments. This exceptional setting has significant effects on the local leaders and corporates they oversee. New leaders enjoy strong incentives and substantial discretion to drive the expansion of local economies. However, they can possess other policy preferences, economic goals, and ability to cause growth. Their incentives could also affect capital market development and corporate

performance. Local leadership turnover induced policy uncertainty may exert substantial audit pricing effects (Qin, Luo, & Wang, 2021; Luo & Zhang, 2022).

3.2. Audit fees

Audit engagement risk is the risk of some negative occurrence occurring due to the audit, e.g., litigation and/or reputation damage – a key factor for auditors. To do so, the auditors assess the audit engagement risk and incorporate the audit risk measures in the audit outcomes and pricing if needed. Past studies show that engagement risk is significantly related to audit fees and various measures of audit quality (Gao *et al*. 2025; Hossain *et al*. 2022)

The Public Company Accounting Oversight Board (PCAOB) holds auditors accountable for significant discrepancies between financial statement information and forward-looking statements that rely on this information (see PCAOB AS 2710) (Huang *et al.* 2025; Ulnicane, 2025) However, auditors' responsibilities may be less stringent in other situations. Since political risks are not reflected in current financial statements, it is uncertain whether auditors need to consider factors beyond financial statement information when evaluating business risk for audit purposes. Supporting this view, Gao *et al*. (2025) claimed that auditors' assessments of engagement risk are primarily influenced by client corporates' financial information.

Higher business risk suggests a greater chance of poor future financial performance. For a corporate already facing financial distress (i.e., with a high likelihood of bankruptcy), an increase in business risk due to higher political risk may further worsen its financial condition and increase its bankruptcy risk. This scenario could raise the likelihood of an incumbent auditor issuing a going concern opinion (Huang *et al*. 2025; Joshi *et al*. 2025; Ulnicane, 2025*).*

In accounting and auditing, there is always considerable information asymmetry between corporates and outside users who depend on the disclosed information to form an opinion about the corporate's operations and financial condition. Corporates can leverage information asymmetry to increase share prices, attract investments, and avoid delisting. Usually, these corporates have poor internal controls and/or complex organizational structures. Auditors, as independent third parties, must efficiently gather information and derive enough evidence to establish the information is sufficient, authentic, and reliable for users outside the organization (Fan & Song, 2021; Manita *et al.* 2020; Qiao,2020; Truong *et al.* 2020).

Independent third-party auditors must then be able to efficiently collect information to meet the needs of the outside users, as well as determine that it is sufficient, authentic, and reliable. Connecting digital technologies such as big data, cloud computing, blockchain, and generative artificial intelligence (GAI), with the work of auditors is becoming more prevalent across sectors, including the audit environment (Tran *et al*. 2025; He *et al*. 2024).

Digital solutions became an essential tool for auditors (Joshi *et al.* 2025; Almaqtari *et al.* 2024). The usage of predictive analytics increases productivity, and efficiency, while reducing errors and some audit risk. This evolution in the auditing process has the potential to streamline the auditing process and make it more efficient (Law *et al*. 2024; Bae *et al*. 2021).

GAI has promising possibilities to benefit auditing. GAI can improve the accuracy of financial statements by spotting anomalies or fraudulent actions that might be missed without it. GAI can streamline audit processes by reviewing massive financial data sets and automatically summarizing the information it collects, cross-checking it with source

documents and highlighting discrepancies. Deloitte and PwC are serious about investing in GAI and developing audit platforms that are AI-focused, which allow for ongoing, real-time review of financial activity (Thottoli, 2024; Norzelan *et al.* 2024). These platforms can improve the efficiency of audits and provide assurance of the reliability of financial statements, meeting operational needs and regulatory requirements at the same time, using GAI in financial auditing raises serious concerns (KPMG, 2024a).

The ethical implications of relying on AI system in financial auditing is one main concern. AI systems (including generative models) can perpetuate existing biases found in their training exercise data, leading to biased analyses or recommendations. Another concern relates to job loss in the auditing field as routine auditing tasks can increasingly be done by AI. This raises the issue of what the role of humans looks like in the future (KPMG, 2024b). Cybersecurity will be another concern as AI-aided audits can remain vulnerable to issues of cybersecurity when auditing sensitive financial information. The issues presented raise the need for governance policies and frameworks that support transparency and accountability (Zhao & Wang,2024; Taeihagh, 2021).

3.3. Political information uncertainty and Audit fees

Although there is evidence that macroeconomic uncertainty affects audit pricing, the political information uncertainty impact is still unexplored. Most studies take a fee pressure viewpoint whereby audit fees decline in periods of macroeconomic uncertainty. During tough times, corporates. negotiate lower audit fees so as to not burden costs. It is believed that auditors help the corporate deal with these pressures by lowering the fees. Many empirical studies point out that the auditors reduce their fees during uncertain times due to the negotiation pressure from their client (Wang & Kong, 2025; Xie et al. 2025; Xin *et al*. 2024).

The fee pressure model consists of two key assumptions that may not be held when political uncertainty is high: uncertainty is short-term, and it has the same effect on all corporates. With uncertainty of short duration, the auditors expect to offset this by charging higher fees in the future period of stability (Xin *et al.* 2024; Salehi, 2020).

Due to political uncertainty, restructuring and back-shoring may occur, which would affect clients' operations for a long time. Also, due to the limited auditor turnover, the capacity for auditors to simply discount fees to maintain client relationships is restricted. This further limit the fee pressure model's applicability in this context. The assumption of uniformity nicely explains how general macroeconomic uncertainty affects all corporates (Kuznetsova *et al.* 2025; Xie *et al.* 2025; Farooq *et al.,* 2020)

Khelil *et al*. (2022) claims that auditors regard politically relevant corporates as having greater inherent risk which requires increasing audit effort requiring more detailed tests. According to that study, such corporates tend to have poor governance practices, and this results in greater costs and risks of being superexploited. These corporates are more likely to manipulate earnings in their financial statements to prevent covenant breaches by powerful insiders to recoup the costs of establishing these connections (He *et al*. 2024). Political connections can also obstruct the efficient functioning of internal control systems because of the red tape and the social capital developed through routine contact with public officials. Therefore, the risk of internal control is increased which means more effort for the audit which

leads to increased audit fees. Information asymmetry has significant power in affecting stock price. corporates will strategically withhold related information to handle political uncertainty triggered by official turnover. Corporates will lower the offer price to compensate investors for valuation risk arising from information asymmetry (Almaqtari *et al*. 2023; Zhang & Zhang, 2023*).*

Dai and Ngo (2020) argued that political uncertainty raises the risk surrounding an asset's expected cash flow: In their opinion, changes in legislation, regulation, government expenditure, and the tax code would account for this impact on expected cash flows. These legislative and regulatory changes might interfere significantly with compliance costs, while changes in government spending and the tax code would have some adverse effects on corporates' accounting performance, adding difficulty to an accurate forecasting of expected cash flows.

3.4. Generative Artificial Intelligence and the relationship between Political information uncertainty and audit fees

Artificial Intelligence is capable to improve organizational practices, transparency, efficiency, and resiliency in economic uncertainty. It assists with information management and supports decision-making which can reduce the effects of political uncertainty (Ayadi & Abderrahman, 2025; Zhao & Wang, 2024; Norzelan *et al*. 2024).

The integration of Generative Artificial Intelligence seeks to mitigate principal-agent issues, improving performance through enhanced information flow and transparency while preventing opportunistic behavior, encouraging a long-term focus in development, and improving performance. It creates competitive advantages while also allowing for a greater risk-taking ability for these differences to counterbalance short-term profit reductions from broader investment in environmental and social practices by producing efficiency gains and reducing compliance costs, with digital processes improving collaboration, resource allocation, financial resilience, and productivity (Kuznetsova *et al.* 2025; Joshi *et al*. 2025).

This integration of GAI technologies in auditing and accounting is associated with some risk due to non-compliance with new IT standards is one such risk. Users may perceive AI interfaces as invasive, infringing on privacy and social norms. Flexibility and adaptability are priorities in such a situation (Huang *et al*. 2025; Bose & Bakshi, 2025)

Accounting professions will shift, where core work is done by AI and new work is working together with AI. AI Prompt Engineering is considered to be a fundamental digital skill for the future. Poor prompt writing can render AI systems unusable, affecting relevance and consistency of outputs (Thottoli, 2024; Grosu *et al.* 2023).

Algorithmic bias is a critical threat, as machine learning algorithms have a tendency to amplify biases in data, and lead to discrimination and ethical violations. Biases can be through data distribution, sampling, labeling, proxy variables, gender, and race. User interaction can lead to automation or confirmation bias, where AI output is validated without critique. Large language models (LLMs) can produce unethical and racist comments. (Ayadi & Abderrahman, 2025; Anica-Popa *et al.* 2024).

Development of Large Language Models (LLMs), a kind of artificial intelligence technology capable of analyzing and creating textual content, has ushered in a new age for the complicated interaction between political communication and artificial intelligence. Unlike prior types of non-generative artificial intelligence like search engines, LLMs are differentiated

by their excellent capacity for evaluating the semantic features of user input and the information generated in response. While this technology can create false or hazardous content or encourage censorship, LLMs also provide fresh opportunities for content analysis, like identifying falsehoods and disinformation. Though its implementation is still somewhat difficult because of problems in automatically establishing the credibility of information, this specific employment has seen growing scholarly interest (Zhao & Wang,2024; Thottoli, 2024).

Also, beneficial government policy can help organizations secure subsidies and attract investment that improves performance. In this sense, GAI offers public value, and social benefits to societies through improved productivity that ultimately compels more proactive environmental governance (Giustiziero *et al*. 2023). GAI facilitates greater capabilities for information processing, transparency of practices, and efficiency while assisting stakeholders in gaining a greater understanding of corporate governance practices. Access to real-time information affords organizations the opportunity to improve resource allocation and improve sustainable development. These technologies such as big data, artificial intelligence (AI) and generative artificial intelligence (GAI) not only can transform operations while increasing capabilities (Ayadi & Abderrahman, 2025; Zhou & Li, 2023).

In particular, they can improve resource allocation, pollution reduction, and transparency, improving performance. GAI can reduce the effects of economic uncertainty on organizational practices by providing for greater ability to forecast potential trends and change strategies accordingly. In addition, improved transparency effects of digital transformation create an enhanced focus on environmental and social accountabilities, providing information for investors (Ayadi & Hunjra, 2025; Hunjra *et al.* 2024;).

GAI can significantly influence the relationship between political shocks and audit fees in several ways: (a) Risk Assessment: GAI has the capability to examine large volumes of data to pinpoint possible dangers linked to political uncertainty. This may assist auditors in more effectively evaluating the influence of political shocks on a business's financial statements, which could result in more precise audit fees (Taeihagh, 2021). (b) Improved Efficiency: Through the automation of standard tasks, GAI can enhance the effectiveness of audit procedures. This has the potential to minimize the resources and time required for audits, which may decrease audit costs even in politically unstable settings (Bose & Bakshi, 2025; Joshi *et al.* 2025). (c) Bias Mitigation: GAI can assist in recognizing and reducing biases in audit procedures, making sure that political uncertainties are evaluated in a more impartial manner. This may result in more consistent audit fees. (d) Real-Time Monitoring: GAI can offer real-time monitoring of political occurrences and their possible effects on companies. This enables auditors to modify their evaluations and fees more flexibly in reaction to political shifts. (e) Enhanced Predictive Analytics: GAI can enhance predictive analytics, enabling auditors to better anticipate the possible financial effects of political disturbances. This may result in more accurate changes to audit fees (Huang *et al.* 2025; Kuznetsova *et al.* 2025; Ulnicane, 2025; Almaqtari *et al*. 2024).

Auditors are now capable of evaluating large amounts of client data and providing improved audit quality through real-time data analysis, reducing managerial opportunism, and improving corporate governance. Digital solutions and technology advances will become an essential tool for auditors needing to remain competitive (Joshi *et al.* 2025; Almaqtari *et al.* 2024; Zhao & Wang, 2024). The use of automation and predictive analytics increases

productivity, and efficiency, and resolves information gaps, while improving decision-making. The transition to digital/remote audits allows for off-site audits, systematic data analysis, and electronic evidence, while reducing errors and some audit risk. This evolution in the auditing process has the potential to streamline the auditing process and make it more efficient, ultimately transforming the future of auditing (Law *et al*. 2024; Xin *et al.* 2024; Bae *et al.* 2021).

In an environment with high digitization levels in those companies being audited, combining information technology with professional judgment is becoming more complicated, which has raised audit risk and audit fees for auditors. Nevertheless, if digital transformation is well-managed, it can lead to greater efficiency in corporate governance processes while also reducing audit risks and costs of the audit (Wang & Kong, 2025; Farooq *et al.* 2021; Qiao,2020; Truong *et al.* 2020).

Initially in the digital transformation process, audit evidence becomes more complicated and hence the audit fees increase. However, when the process of transformation goes far enough, it leads to greater transparency and greater efficiency, and consequently lower audit fees (Law *et al*. 2024; Xin *et al.* 2024).

GAI can influence the interaction between political information uncertainty and audit fees to a large extent through several methods: analyzing vast data sets in order to discover possible political instability risks. (Taeihagh, 2021). GAI can improve auditing efficiency and reduce audit time and resources (Bose & Bakshi, 2025; Joshi *et al.* 2025). GAI can also minimize biases in audits so that political uncertainties are examined with a more objective. GAI supports monitoring political changes and their probable impact on firms. This makes auditors capable of adjusting their judgments and fees. GAI can help auditors to make better predictions about the probable financial impacts of political information uncertainty (Huang *et al.* 2025; Ulnicane, 2025).

4. Conclusion

The rapid accretion of generative artificial intelligence (GAI) technologies has consequently transformed many fields, including the auditing profession. Given the evermore complex nature of political environments, auditors are subject to uncertainties about political information affecting the quality and reliability of their evaluations. This paper explored the role of GAI in addressing the uncertainty that underpins political information. That is, GAI's verifying and analytics model enables an auditor to process vast amounts of data to surface supporting insights for risk identification and evaluation, which then serve as the basis for audit fee setting. Yet, the aftermath of GAI deployment in this regard is barely comprehended, requiring a comprehensive study of its effects on audit engagements.

Accordingly, recent studies have explored the relationship between political uncertainty, GAI, and audit fees. Political connections and uncertainty have been found to significantly impact audit fees, with some corporates paying higher fees due to instability, while other corporates pay lower fees in stable governments. Private corporates exposed to high political uncertainty are more likely to use external auditors, especially in countries with weak institutional environments. In the context of digital transformation, the adoption of GAI, cloud computing, and big data technologies shows an inverted U-shaped effect on audit fees, moderated by internal control quality, corporate governance, and discretionary accruals. These findings highlight the complex interplay between political factors, technological

advancements, and audit fees in various business environments. Overall, political shocks introduce additional complexities and uncertainties into the audit process, requiring auditors to adapt their practices to ensure the accuracy and reliability of financial reporting.

5. Future research suggestions

1. The impact of Artificial intelligence on the relationship between political turnover and audit report lag.
2. The effect of political shocks on corporate's internal control structure effectiveness.
3. The relationship between political shocks and corporate market share.
4. The impact of generative artificial intelligence on internal control structure.
5. The impact of political connection on choosing external audit.
6. The relationship between information asymmetry and audit pricing.

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ملخص

تستكشف ورقة العمل الدور المُعدل للذكاء الاصطناعي التوليدي (GAI) على العلاقة بين عدم التأكد للمعلومات السياسية وأتعاب المراجعة. لطالما أثّرت الصدمات السياسية، التي تتسم بتغيرات مفاجئة وهامة في الاستقرار السياسي أو السياسات أو الحوكمة، على سلوك المستثمرين وديناميكيات السوق، مما يؤثر بدوره على خطر المراجعة وأتعاب المراجعة المرتبطة بها.

يوفر دمج الذكاء الاصطناعي التوليدي في عمليات المراجعة أدوات تحليلية متقدمة تُحسّن تقييم المخاطر السياسية وتأثيرها على التقارير المالية. يُضيف الذكاء الاصطناعي التوليدي بُعدًا جديدًا لهذه العلاقة من خلال توفير تحليلات تنبؤية متقدمة، وتحليلات للمشاعر، وقدرات نمذجة السيناريوهات. من خلال تحليل شامل للأحداث السياسية الأخيرة وأنماط الاستثمار المقابلة، تبحث ورقة العمل في كيفية مساهمة الرؤى المُستندة إلى الذكاء الاصطناعي التوليدي في التخفيف من الآثار السلبية لعدم التأكد السياسي على أتعاب المراجعة. كما تبحث في كيفية مساهمة الرؤى المُستندة إلى الذكاء الاصطناعي التوليدي في التخفيف من آثار عدم التأكد السياسي على ممارسات المراجعة، ليس فقط من خلال تحسين دقة تقييمات المخاطر، بل أيضًا من خلال المساهمة في بناء هياكل أتعاب مراجعة أكثر استقرارًا. بشكل عام، تُضيف الصدمات السياسية تعقيداتٍ وشكوكًا إضافيةً إلى عملية المراجعة، مما يتطلب من مراقبي الحسابات تكييف ممارساتهم لضمان دقة وموثوقية التقارير المالية.

الكلمات المفتاحية :الذكاء الاصطناعي التوليدي؛ المعلومات السياسية؛ عدم التأكد؛ المراجعة الخارجية؛ أتعاب المراجعة.