The study aimed to clarify the general framework of artificial intelligence and identify the nature and concept of audit quality.Scientific research to explain and clarify the importance of using electronic auditing on the quality of services provided by auditors by raising their efficiency, and working to increase the academic qualification of auditors and develop their capabilities through universities developing academic study programs that are compatible with the business environmentThe study concluded that the use of artificial intelligence technology improves the quality of audit work and its documentation, provides more accurate information, and achieves for the auditor an abundance of time and effort.The auditors' understanding and awareness of the importance of using artificial intelligence technology and It is necessary to keep pace with these technological developments and respond to changes in the surrounding environment to benefit from this technology in the auditing process.The study recommended the necessity of enhancing the use of artificial intelligence technology in economic units to raise the efficiency of the auditing process and thus raise the efficiency of auditing quality.Professional associations should hold specialized training courses for auditors, workshops and conferences.

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