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The Influence of Information Technology Based Audit Procedures and Audit Experience on Audit Quality

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Abstract

This study research about the effects of information technology (IT)-based audit procedures and auditor experience on audit quality. Employing a case study approach, the research utilizes explanatory and descriptive analysis methods to scrutinize the practices of auditors in foreign-affiliated public accounting firms. A survey serves as the primary data collection tool, providing insights into the interplay between IT application in audits and auditor expertise. The research flow diagram meticulously delineates the operationalization of variables, research design, and the methodology for testing validity, reliability, normality, and hypotheses, leading to the assessment of the coefficient of determination. Results indicate that both IT-based audit procedures and auditor experience significantly influence audit quality, albeit with a limited explanatory power for the dependent variable. The study suggests a critical re-evaluation of IT usage in audit procedures, emphasizing the importance of manual audit experience and auditor independence in enhancing audit quality. It also calls for careful monitoring of IT in audits and stresses the need for auditors to possess the necessary experience to effectively utilize technology. With the advent of artificial intelligence, auditors are urged to adapt to new technological paradigms, ensuring a comprehensive understanding and critical evaluation of AI-driven audit processes.

Keywords: Information Technology, Auditor Experience, Audit Quality

1. Introduction

The Ministry of Finance as one of the regulators in Indonesia has also issued regulation Number 186 /PMK.01/2021 concerning the Development and Supervision of Public Accountants which is effective on March 15 2022 (Janah et al., 2022). This regulation did not appear without reason. Several cases related to audited financial statements have occurred in recent years. Some of the financial reports that are cases include the financial reports of PT. Garuda Indonesia Tbk which was audited by the Public Accounting Firm Tanubrata Sutanto Fahmi Bambang and Partners which is also an international affiliated Public Accounting Firm, namely BDO International, where the financial reports of PT (Setiono et al., 2020). Garuda Indonesia was audited by Kasner Sirumapea as its public accountant. Garuda's Annual Financial Report was declared flawed after it was discovered that Garuda Indonesia recognized income related to collaboration with PT Mahata Aero Teknologi for payments that Garuda would receive after signing the agreement, so this had an impact on Garuda's Profit and Loss Report. Seeing this, two Garuda commissioners did not sign the 2018 Financial Report (Sari et al., 2019) .

Another recent case is from PT Asuransi Adisarana Wanaartha which was audited by the Public Accounting Firm Kosasih Nurdiyaman Mulyadi Cahyo and Partners which is also an international affiliated public accounting firm, namely Crowe Horwath, where the financial report from PT Asuransi Adisarana Wanaartha was audited by Nunu Nurdiyaman as the public accountant. PT Asuransi Adisarana Wanaartha (WAL) from 2014 to 2019 was audited by the Public Accounting Firm Kosasih Nurdiyaman Mulyadi Cahyo and Partners. Based on the examination, the AP and KAP could not find any indication of manipulation of financial reports, especially not reporting an increase in production of high-risk insurance products (Maysha, 2023) .

The cases that befell the company of course also affected its public accounting firm as the party that provides a fairness opinion on financial reports. This raises big questions regarding the quality of audits carried out by public accounting firms in carrying out assignments when auditing client or company financial reports. Audit quality is not necessarily influenced by just one or two things. Several factors can influence the quality of audits from public accounting firms (Ayoola, 2022). Analyzed several factors that influence audit quality including independence, audit

fees, experience, audit time pressure and audit procedures as mediating variables. From the results of this research, audit experience influences audit quality with audit procedures as a mediating variable, but audit experience does not directly influence audit quality.

If you look at the experience of auditors in recent years, auditors have carried out audits by means of remote audits. This is due to the Covid-19 pandemic that hit Indonesia at the beginning of 2020 and the government implemented restrictions on activities among the community until the lifting of the Implementation of Community Activity Restrictions (PPKM) on December 30 2022 (Syahril et al., 2023; Ariesmansyah, 2022). Approximately 2 years or 2 periods of financial report audits were carried out by auditor is by remote audit or remote audit. During these 2 years, there was an interrupted experience for several auditors who had not experienced face-to-face audits with clients and now in 2023 auditors are faced with face-to-face audits because PPKM has been revoked by the government. The loss of audits carried out by auditors face-to-face with clients for 2 years is a question that needs to be analyzed regarding the audit quality of auditors who previously audited remotely for approximately 2 years, now auditors are faced with audits face-to-face or in person. direct. This needs to be analyzed regarding its influence on the quality of audits carried out by auditors today. The experience of auditors who are used to remote audits and have changed to face-to-face audits with clients makes audit quality something that needs to be analyzed further.

Apart from audit experience which is a factor in audit quality, audit procedures are also something that now in 2023 needs to be analyzed. As previously explained, in 2023 auditors will be faced with face-to-face audits because PPKM has been revoked by the government, meaning that for approximately 2 years the procedures carried out by auditers during the Covid-19 pandemic have been remote audit procedures. For almost 2 years, audits have been accustomed to using remote audit procedures which are clearly different from face-to-face audits with clients or companies (Koerniawati, 2021). So audit procedures also need to be researched further because they are one of the factors in the audit quality of a financial report. For almost 2 years, auditors have been conducting audits remotely, of course there is information technology used in the audit process.

Now in the era of face-to-face audits with clients, it is necessary to see how information technology-based audit procedures that are no longer carried out remotely will still be carried out face-to-face with clients. When implementing this, it is necessary to examine again whether information technology-based audit procedures can have a good influence on audit quality considering that auditors currently carry out the audit process face-to-face with clients. (Cristea, 2020) explains that in the world of auditing, improving information technology skills is also needed to ensure and protect audit quality. This explanation is something that needs to be re-examined when auditors have been accustomed to carrying out information technology-based audit procedures remotely for almost 2 years and have now changed to doing it directly or face to face with clients.

2. Literature Review

Auditing in times of social distancing: the effect of COVID-19 on Auditing Quality. Khaldon Albitar, Ali Meftah Gerged, Hassan Kikhia & Khaled Hussainey. Emerald Publishing, Accounting (2020). This research suggests that COVID-19 can greatly affect audit costs, audit procedures, salaries of audit personnel which in the end can have a serious impact on audit quality (Albitar et al., 2021) .

Auditing in the time of COVID – the impact of COVID-19 on auditing in new zealand and subsequent reforms. David Hay, Karen Shires & David Van Dyk. Emerald Publishing, Accounting (2021). This research suggests that there will be reforms in audit practices, especially in terms of non-audit services, auditor inspection reports, and more reporting related to corporate sustainability issues which will then lead to greater responsibilities for auditors (Hay et al. , 2020) .

The Influence of Competence, Independence and Information Technology on Audit Quality During the Covid-19 Pandemic. Asriani Junaid, Sitti Hartati Haeruddin & Nur Widya Sari. YUME: Journal of Management (2021). This research suggests that Competency, Independence and Information Technology have a positive and significant effect on audit quality (Junaid et al., 2021) .

Quality of Information Technology-Based Remote Auditing During the Covid-19 Pandemic. Thoriq Aziz, Hanifah Fadillah Indah Wibowo, Shofia Azkia, Srikandi Nur Rahmat & Dhika Maha Putri. Proceedings of the National Seminar on Accounting, Finance and Economics (NSAFE), Vol. 2 No. 6, pp. 164-170. (2022). This research shows that for the quality of audit results to be maintained, adaptation is needed, especially during the Covid-19 period. In implementing remote auditing , there needs to be a substitution of the site-visit approach in the audit process. By utilizing technology, it can help auditors maintain the quality of audit results even though they are carried out remotely (Aziz et al., 2022) .

The Effect of Work Experience, Professionalism and Remote Audit on Audit Quality. Bertha Elvy Napitupulu, Sita Dewi & Anthony Wijaya. International Journal of Informatics, Economics, Management and Science (IJIEMS), Volume 2, Issue 1, PP. 15-30. (2023). The results of this research show that work experience and professionalism influence audit quality. However, remote auditing has no influence on audit quality. There is a significant positive influence between work experience and professionalism and audit quality (Napitupulu et al., 2023) .

Based on the results of previous research, it is clear that audit quality can be influenced by several factors, especially information technology-based audit procedures and audit experience after the Covid-19 pandemic.

3. Research Methods

3.1. Research Roadmap

The research roadmap is explained in Table 1 below :

Table 1: Research Roadmap

Research that has been carried out	Research to be carried out	Next research
Year 2020	Year 2023	Year 2024
Auditing in times of social distancing: the effect of COVID-19 on Auditing Quality. Khaldon Albitar, Ali Meftah Gerged, Hassan Kikhia & Khaled Hussainey. Emerald Publishing, Accounting	The Influence of Information Technology-Based Audit Procedures and Audit Experience on Audit Quality	The Role of Artificial Intelligence in Audit Quality
Year 2021		
Auditing in the time of COVID – the impact of COVID-19 on auditing in new zealand and subsequent reforms . David Hay, Karen Shires & David Van Dyk. Emerald Publishing, Accounting		
The Influence of Competence, Independence and Information Technology on Audit Quality During the Covid-19 Pandemic . Asriani Junaid, Sitti Hartati Haeruddin & Nur Widya Sari . YUME: Journal of Management		
Year 2022		
Quality of Information Technology-Based Remote Auditing During the Covid-19 Pandemic . Thoriq Aziz, Hanifah Fadillah Indah Wibowo, Shofia Azkia, Srikandi Nur Rahmat & Dhika Maha Putri. Proceedings of the National Seminar on Accounting, Finance and Economics (NSAFE),, Vol. 2 No. 6, pp. 164-170		
Year 2023		
The Effect of Work Experience, Professionalism And Remote Audit on Audit Quality . Bertha Elvy Napitupulu, Sita Dewi & Anthony Wijaya. International Journal of Informatics, Economics, Management and Science (IJIEMS), Volume 2, Issue 1, PP. 15-30.		

3.2. Design Study

The type of research used based on the research objectives is Explanatory. Based on the level of explanation, this research is Explanatory Research which is research that intends to explain the position of the variables studied and the relationship between one variable and another (Sugiyono, 2015) using a case study approach using the Descriptive Analysis Method. In collecting data, this research uses primary data sources using a survey method, so samples need to be taken from the population. The population in this study were auditors from foreign-affiliated public accounting firms. The sampling technique for this research uses the Non Probability Sampling method with the Saturation Sampling Technique, where all members of the population are used as samples. The data collection technique used in this research is using the Questionnaire Technique by submitting or sending a list of questions via digital media (Google form) for respondents to fill in themselves.

To carry out research testing by revealing the aspects or variables to be studied, the researcher uses a Validity Test which carries out measurements using Bivariate Pearson correlation and a Reliability Test using the Alpha Cronbach formula. After the measurements were carried out, the researcher analyzed the data using the Normality Test so that it could be continued with hypothesis testing, F Test and Coefficient of Determination Analysis. The tool that will be used to test this research is SPSS version 26.

3.3. Data Types and Sources

In this research, the research object used was an auditor at a foreign-affiliated public accounting firm. Respondents can access and fill out questionnaires created in digital form via Google Form.

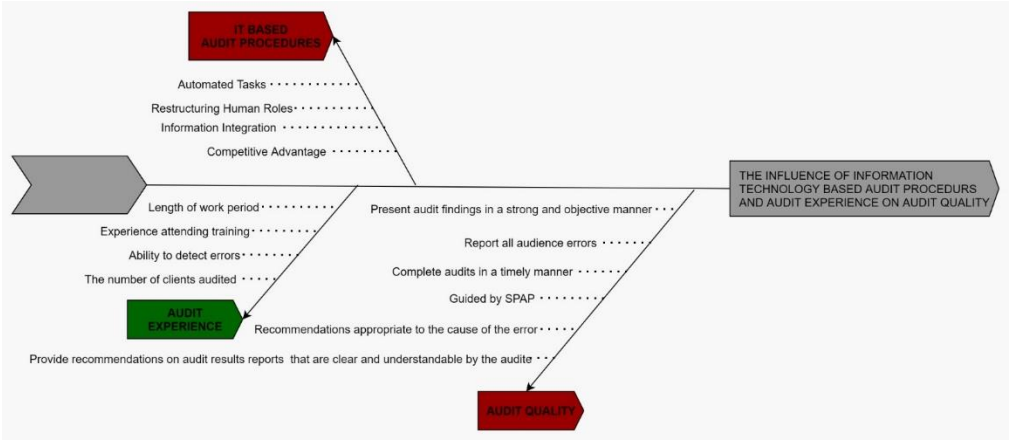

Figure 1: Fishbone Diagram Research

3.4. Stages Study

The research stages are as follows:

1. Analysis of the case uses the Descriptive Analysis Method .
2. Data collection uses primary data sources based on research surveys.
3. The sampling technique uses the Non Probability Sampling method
4. The data collection technique uses the Questionnaire Technique.
5. Disclosure of variables to be studied using Validity Test, Reliability Test and Normality Test.
6. Test the relationship between the two independent variables using Multiple Linear Regression Analysis
7. Carry out data analysis using Correlation Test Analysis, Coefficient of Determination Analysis and hypothesis testing t test and F test.
8. Draw up conclusions from the test results

The following is a schematic description of the research stages:

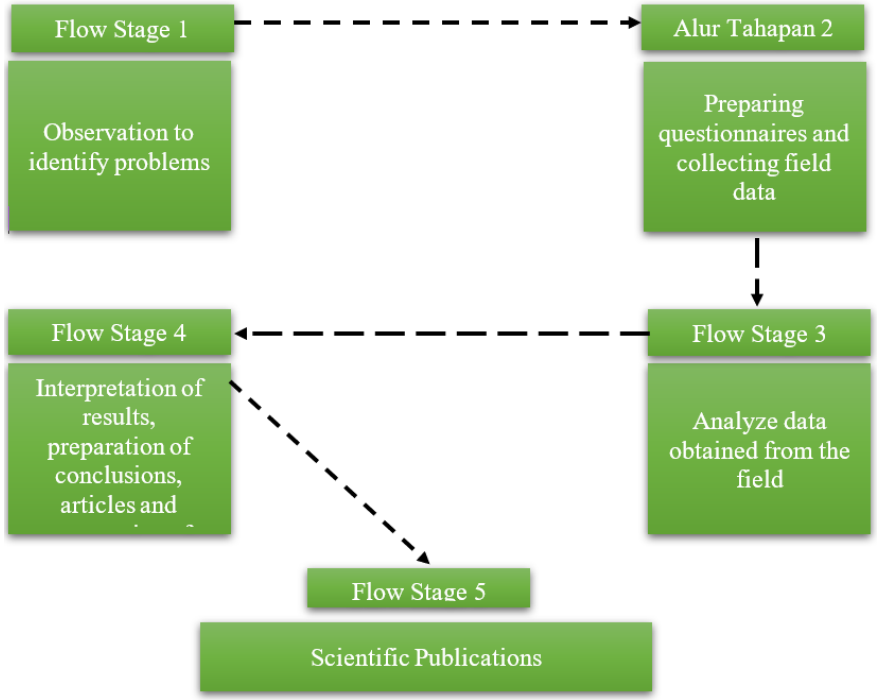

Figure 2: Research Flow Diagram

3.5. Operational Variables

The operationalization of variables in this research is as Table 2:

Table 2: Variable Operationalization

Variable	Variable Concept	Indicator	Measuring Scale
Information Technology-based Audit Procedures (X1)	The steps taken by the Auditor to obtain information regarding performance and finances are assisted by Information Technology. Information technology itself is the design, implementation, development and management of computer-based information systems, both in hardware applications and software applications.	1. Task Automation 2. Restructuring Human Roles 3. Information Integration 4. Competitive Advantage (Junaid et al, 2021)	Intervals
Audit Experience (X2)	The combined accumulation obtained through interactions will make the auditor have a better understanding of the audit.	1. Length of time working 2. Experience attending training 3. Ability to detect errors 4. The number of clients audited (Agoes, 2012)	Intervals
Audit Quality (Y)	Audit quality is an assessment of the process of carrying out audit tasks carried out by auditors so as to produce an audit report which is assessed based on factors that can influence audit quality.	1. Present audit findings in a strong and objective manner 2. Report all Auditee errors 3. Complete audits in a timely manner 4. Guided by SPAP 5. Recommendations appropriate to the cause of the error 6. Provide recommendations on audit results reports that are clear and understandable by the auditee. (Munidewi et al, 2021)	Intervals

4. Results

4.1. Research design

The type of research used based on the research objective is descriptive, namely research that aims to determine the nature and relationship between two or more variables in more depth by observing certain aspects. Based on the level of explanation, this research is Explanatory Research, which is research that aims to explain the position of the variables studied and the relationship between one variable and another (Sugiyono, 2015). In collecting data, this research uses primary data sources using a survey method, so samples need to be taken from the population. For the sampling technique, this research uses the Non Probability Sampling method with the Saturation Sampling Technique , where all members of the population are used as samples. The data collection technique used in this research is using the Questionnaire Technique by submitting or sending a list of questions via digital media (Google form) for respondents to fill in themselves.

To carry out research testing by revealing the aspects or variables to be studied, the researcher uses a Validity Test which carries out measurements using Bivariate Pearson correlation and a Reliability Test using the Alpha Cronbach formula. In this study, researchers used Multiple Linear Regression Analysis to determine the linear relationship between two independent variables, the Successive Interval Method to increase the ordinal measurement scale to an interval measurement scale. After the measurements have been carried out, the researcher analyzes the data using Correlation Test Analysis, Coefficient of Determination Analysis, Classical Assumption Test which consists of (Normality Test, Heteroscedasticity Test, Multicollinearity Test), and can be continued with hypothesis testing, T Test and F Test which function to carry out decision making based on data analysis, both from controlled experiments and observations. The tool that will be used to test this research is SPSS version 29.

4.2. Data Types and Sources

In this research, the research object used is an auditor at a public accounting firm affiliated with a foreign public accounting firm. There are 12 foreign-affiliated Public Accounting Firms and are active on the Financial Services Authority (OJK) website. Respondents in this research were 60 auditors from 6 (six) foreign-affiliated public accounting firms. The minimum position of the respondent is a Senior Auditor who has experience carrying out audits for more than 5 (five) years. Respondents can access and fill out the questionnaire created in digital form via the following link https://forms.gle/x64rPBrS4AdDic6v8. Attached below is a list of Public Accounting Firms that were used as objects for this research.

Table 3: Table of Public Accounting Firms and Number of Respondents

No	Public accounting firm	Foreign Affiliates	Number of Respondents
1	Purwantono, Sungkoro & Surja	Ernst & Young	8
2	Tanudiredja, Wibisana, Rintis & Partners	Pricewaterhouse Coopers	7
3	KAP Tanubrata Sutanto Fahmi & Partners	Binder Dijker Otte (BDO)	15
4	Imelda & Partners	Deloitte	14
5	Kanaka Puradiredja, Suhartono	Nexia International	9
6	KAP Siddharta Widjaja & Partners	KPMG Advisory	7
Number of Respondents			60

4.3. Validity Test

Validity testing using Pearson correlation validity is carried out by looking at the calculated r value with the r table value for degree of freedom (df) = n – 2 then df = 60 – 2 = 58 so that an r table is obtained at 0.254. If r count > r table then the data is valid. The following are the results of validity testing using SPSS 26 can see Table 4, 5, and 6:

Table 4: Validity Test Results for Information Technology Based Audit Procedure Variables

Number	r Count	r Table	Information
Question 1	0.682	0.254	Valid
Question 2	0.663	0.254	Valid
Question 3	0.54	0.254	Valid
Question 4	0.450	0.254	Valid
Question 5	0.637	0.254	Valid
Question 6	0.573	0.254	Valid
Question 7	0.393	0.254	Valid
Question 8	0.504	0.254	Valid
Question 9	0.501	0.254	Valid
Question 10	0.647	0.254	Valid
Question 11	0.316	0.254	Valid
Question 12	0.508	0.254	Valid

Table 5: Audit Experience Variable Validity Test Results

Number	r Count	r Table	Information
Question 1	0.262	0.254	Valid
Question 2	0.356	0.254	Valid
Question 3	0.385	0.254	Valid
Question 4	0.389	0.254	Valid
Question 5	0.511	0.254	Valid
Question 6	0.390	0.254	Valid
Question 7	0.520	0.254	Valid
Question 8	0.372	0.254	Valid
Question 9	0.462	0.254	Valid
Question 10	0.627	0.254	Valid
Question 11	0.652	0.254	Valid
Question 12	0.397	0.254	Valid

Table 6: Audit Quality Variable Validity Test Results

Number	r Count	r Table	Information
Question 1	0.802	0.254	Valid
Question 2	0.752	0.254	Valid
Question 3	0.623	0.254	Valid
Question 4	0.407	0.254	Valid
Question 5	0.379	0.254	Valid
Question 6	0.752	0.254	Valid
Question 7	0.344	0.254	Valid
Question 8	0.752	0.254	Valid
Question 9	0.802	0.254	Valid
Question 10	0.623	0.254	Valid

Based on Tables 4. 5 and 6, it can be seen that all questions on each variable are valid.

4.4. Reliability Test

Arikunto (2013) explains that an instrument is trustworthy enough to be used as a data collection tool because the instrument is good. The reliability test has test criteria, namely that a questionnaire is said to be reliable if it has a positive alpha value and is greater than 0.6. The following are the results of the reliability test:

Reliability Test Results in the Table 7.

Table7: Reliability Test Results

Variable	Cronbach's Alpha
Information Technology Based Audit Procedures	0.767
Audit Experience	0.630
Audit Quality	0.819

Based on Table 7, it can be seen that the data from each variable is reliable or dependable.

4.5. Normality Test

The test used in this research is the Kolmogorov-Smirnov statistical test. The basis for decision making using the Kolmogorov-Smirnov Test (1-Sample KS) is if the Asymp. Sig. (2-tailed) is greater than 0.05, then the data is normally distributed. The following are the results of the normality test as Table 8:

Table 8: Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
N		60
Normal Parameters [a, b]	Mean	0.0000000
	Std. Deviation	3.84141610
Most Extreme Differences	Absolute	0.070
	Positive	0.052
	Negative	-0.070
Statistical Tests		0.070
Asymp. Sig. (2-tailed)		0.200 [c,d]

Based on Table 8, it can be seen that the Asymp. Sig. (2-tailed) is greater than 0.05, then the data is normally distributed.

4.6. Hypothesis Testing (t Test and f Test)

Ghozali (2018:98) explains that the t test is used to determine the effect of each independent variable on the dependent variable (Ghozali, 2018:98) . A variable is said to be influential if the significance value of the alpha value is > 0.05. The following are the results of the t test or partial hypothesis test as Table 9:

Table 9: Test Results (t)

Coefficients [a]						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	38.318	7.319		5.235	0.000
	X1	-0.254	0.109	-0.301	-2.327	0.024
	X2	0.338	0.137	0.318	2.459	0.017

From table 9, it can be seen that the alpha value of the Information Technology Based Audit Procedure variable (X1) is 0.024 < 0.05 and the Audit Experience variable (X2) is 0.017 < 0.05. Thus, the independent variable partially influences the audit quality variable or dependent variable.

Next is testing the hypothesis simultaneously or concurrently. Ghozali (2018:98) explains that the F statistical test is used to show that all independent variables included in the model have a joint influence on the dependent variable. A variable is said to be influential if the significance value of the alpha value is > 0.05. The following are the results of the f test or simultaneous hypothesis test as Table 10:

Table 10: Test Results (f)

ANOVA [a]						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	134,301	2	67.151	4.396	0.017 [b]
	Residual	870,632	57	15.274		
	Total	1004.933	59			

From Table 10, it can be seen that the alpha value of the Information Technology Based Audit Procedure variable (X1) and the Audit Experience variable (X2) is 0.017 < 0.05. Thus, the independent variables together or simultaneously influence the audit quality variable or dependent variable.

4.7. Determination Coefficient

Ghozali (2018) explains that the coefficient of determination (adjusted R^2) is used to measure how far the model's ability is to explain variations in the dependent variable with values between zero and one ($0<R^2<1$). A small adjusted R^2 value means that the ability of the independent variables to explain variations in the dependent variable is very limited. A value close to one indicates that the independent variables provide almost all the information needed to predict variations in the dependent variable. The result can see Table 11

Table 11: Coefficient of Determination

Model Summary [b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.366 [a]	0.134	0.103	3.90823

Based on the values in Table 11, it can be seen that the adjusted r square value is 0.103, which means that the ability of the independent variables to explain the dependent variable is still very limited and there is still potential for other variables to be able to influence or explain the dependent variable.

5. Discussion

The results of the tests that have been carried out show that information technology-based audit procedures and audit experience have an influence on audit quality. Even though the value of the coefficient of determination shows a figure of 0.103, this figure still has limitations in explaining the audit quality variable, partial and simultaneous hypothesis testing shows that the independent variables have an effect on the dependent variable.

The use of information technology in audit procedures needs to be re-evaluated by each Public Accounting Firm. The influence of information technology can have a negative impact if the use of information technology is used as the only way to carry out audit procedures. You can imagine if a server or system in information technology experiences problems, the audit procedure must be carried out manually. So, in the manual audit procedure process, what can be relied upon is the experience of the auditors in carrying out audit procedures manually.

5.1. The Influence of Information Technology Based Audit Procedures on Audit Quality

Based on the analysis results obtained, the results show that independence influences audit quality. The test results show a significance value of 0.024, this value is smaller than the significance level of 0.05. This value explains that the increasing number of technology-based audit procedures will affect the audit quality of the independent auditor's report. The test results are in line with research conducted by Junaid et al (2021) which explains that information technology has an effect on audit quality. However, the results of tests carried out by Junaidi et al (2010) show that information technology has a positive effect on audit quality with a positive beta value of 0.458, while the test carried out by the author produces a negative effect of 0.254 on audit quality. In interpretation, the use of information technology can have a negative impact on audit quality if the use of information technology does not comply with programming rules or the auditor is too dependent on information technology so that there is no control over the use of information technology, so this of course can affect audit quality negatively.

5.2. The Influence of Audit Experience on Audit Quality

Based on the analysis results obtained, the results show that audit experience influences audit quality. The test results show a significance value of 0.017, this value is smaller than the significance level of 0.05. This value explains that the higher the audit experience, the more it will affect the audit quality of the independent auditor's report. The test results are in line with research conducted by Adnyani et al (2020) which explains that audit experience influences audit quality. The results of the tests carried out by the author and Adnyani et al (2020) produced a positive influence of audit experience on audit quality. In interpretation, audit experience which is based on length of service, training of auditors, detection ability in auditing and the number of clients can influence audit quality.

5.3. The Influence of Information Technology-Based Audit Procedures on Audit Quality and Audit Experience on Audit Quality

Based on the analysis results obtained, the results show that information technology-based audit procedures and audit experience simultaneously or together influence audit quality. The test results show a significance value of 0.017, this value is smaller than the significance level of 0.05. This value explains that the higher the audit experience, the more it will affect the audit quality of the independent auditor's report. Research conducted by Haryono (2018) explains that understanding information systems as a moderating variable strengthens the influence of auditor independence, auditor experience and auditor competence on audit quality significantly and positively. These results are similar to research conducted by the author, but there are differences in the use of information technology variables as independent variables and not moderating variables.

6. Conclusion

The use of information technology in carrying out audit procedures must be accompanied by the auditor's abilities based on audit experience. The use of information technology in carrying out audit procedures must be monitored. The use of information technology is not a guarantee that audit quality can be maintained, but auditors need to have experience so that the use of information technology can be carried out optimally so that assignments in audit procedures can be carried out optimally with the aim of maintaining audit quality. Nowadays, especially with the development of artificial intelligence, auditors must be able to adapt to the use of various developments in information technology, therefore the experience of auditors in using information technology for audit procedures and audit procedures carried out manually must be understood by auditors. So that if one day audit procedures can be carried out using artificial intelligence, auditors can monitor and check every result of the audit procedures carried out by the artificial intelligence system.

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