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Scientific reflection vs professional practice: epistemological tensions in AI auditing literature (2019-2024)

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ABSTRACT
This study examines how academic discourse (2019-2024) reflects epistemological tensions in AI's integration into external auditing through Pierre Bourdieu's field-habitus dialectic. From 397 Scopus-indexed publications, a systematic analysis of 22 core papers reveals a professional habitus that operationalizes AI as efficiency-enhancing symbolic capital while selectively disengaging from problematizing the scholastic fallacy, confirming a theory-practice divergence. Hybrid formations predominate, evidencing field-level alignment that mediates structural tensions. Universal transformative framing establishes AI as a field-specific doxa, yet professional operational bias subordinates the problematization of governance risk. Methodological homologies structure this dialectic, with quantitative and conceptual approaches aligning professional dispositions and interpretive formats sustaining scientific reflexivity. Findings validate Bourdieu's praxeology for illuminating AI not merely as a technical artifact, but as a contested site of capital restructuring, and for auditing scholarship between scholastic deliberation and practice imperatives.

KEYWORDS

Audit, Artificial intelligence, Bourdieu, Theory-practice gap, Digital transformation.

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1. Introduction

Auditing plays an essential role in ensuring business transparency and credibility, strengthening market confidence, and contributing to global financial stability. Its effectiveness, however, depends on the quality of the processes and tools used, as well as on the auditor's ability to adapt to increasingly digitalized environments. Information technology (IT) has become a strategic resource for optimizing auditing practices, improving accuracy, operational efficiency, and risk and fraud detection (ACCA, 2019; Thottoli et al., 2024). Today, it is virtually impossible to conceive of effective audits without IT support, which enables task automation, large-scale data processing, and strengthened internal controls.

The auditing sector is currently undergoing a disruptive structural change, driven by technological advances that are redefining both the structure of professional services and the strategic role of auditors. Within this context, the integration of disruptive technologies such as artificial intelligence (AI), blockchain, and robotic process automation (RPA) represents not only a technological transition but also a rethinking of the knowledge base of how financial information is produced, verified, and interpreted. While the foundational role of IT in auditing traces back to the early conceptualizations of Leavitt and Whisler (1958), the current acceleration of AI represents more than a technical upgrade; it is an epistemological reconfiguration where technology functions as symbolic capital (Antonelli & Rossi, 2025), redefining professional judgment and the boundaries of trust.

These innovations generate profound economic and organizational implications. In the business sphere, IT and AI have demonstrated their ability to optimize time and resource management, reduce costs, and increase process efficiency (Moll & Yigitbasioglu, 2019). In auditing, their adoption is associated with improvements in efficiency and the reliability of financial reports, as well as with strengthening auditors' confidence in the results delivered to clients (Tarek et al., 2017; Elommal & Manita, 2022). At the same time, this process redefines the auditor's professional profile, from a procedural verifier to an analytical agent capable of supervising automated systems and interpreting algorithmic outputs (Huang & Vasarhelyi, 2019).

Consequently, the convergence between auditing and technology has transformed the profession into an increasingly strategic field. Far from replacing auditors, emerging technologies are positioned as complementary tools that enhance their judgment and

capacity to generate added value. However, this technological evolution also exposes a structural tension between academic theory and professional implementation. Academic research tends to emphasize ethical considerations, algorithmic transparency, and regulatory frameworks, whereas audit firms face operational constraints, cost barriers, and resistance to change. Recent literature highlights this tension; while some studies, such as Han et al. (2023), focus on contexts preceding recent technological developments, the rapid acceleration observed between 2019 and 2024 highlights the need to update and expand analyses to connect epistemological reflection with practical evidence and technological governance.

Building on this premise, this research examines how the academic literature from 2019 to 2024 depicts the epistemological and professional transformations in external auditing driven by AI. Rather than assessing technological performance, it analyzes how scholarly discourse frames this transformation and whether it exposes a disconnection between theoretical reflection and professional application. Drawing on Bourdieu's notion of habitus (Bourdieu, 2000), the study interprets the reviewed works as expressions of two analytic orientations within the academic field: a scientific habitus, oriented toward conceptual and ethical deliberation, and a professional habitus, shaped by pragmatism, efficiency, and implementation demands. These differing logics coexist and interact within academic discourse, helping to explain the tensions between conceptualization and the realities of technological implementation in auditing practice.

The study seeks to contribute to a deeper understanding of how the auditing discipline adapts its core principles amid rapid technological change, framing AI not only as a tool but as a catalyst for rethinking the boundaries between academic knowledge and professional practice, a perspective that guides the systematic analysis developed in the following sections.

The structure of this paper is organized as follows. After the introduction, Section 2 outlines the theoretical framework that underpins this study. Section 3 details the methodological design, while Section 4 provides a comprehensive analysis of the main findings. Section 5 discusses these results, and finally, Section 6 presents the overall conclusions and final remarks of the research.

2. Theoretical Framework

Beyond its technical dimensions, the integration of artificial intelligence (AI) into external auditing can be conceived as an epistemological shift that reconfigures the

professional field (Moll & Yigitbasioglu, 2019). To explore how academic discourse between 2019 and 2024 constructs this transformation, this study draws upon Pierre Bourdieu's praxeology, especially the dynamics between field and habitus (Shenkin & Coulson, 2007). This framework enables an inquiry into whether AI intensifies structural divisions or facilitates emerging hybrid orientations that mediate between scientific reflection and professional pragmatism.

2.1. Scientific vs professional habitus (D1)

Bourdieu's notion of habitus captures the enduring dispositions that shape agents' practices and perceptions within social fields (Bourdieu, 1990). In the auditing domain, both within academic production, distinct habitus orientations emerge discursively. A scientific habitus traditionally prioritizes ethical reasoning and conceptual reflection, often abstracted from everyday constraints (Bourdieu, 2000; Schirone, 2023). Conversely, the professional habitus centers on performative demands, that is, timeliness, efficiency, and practical decision-making under uncertainty (Shenkin & Coulson, 2007; Correa et al., 2023).

The recent acceleration of AI adoption provides a particularly rich context for observing how these orientations coexist and influence one another. Rather than presuming a fixed divide between academic reflection and professional pragmatism, this study explores how the expansion of AI invites new forms of interaction between them. As AI technologies begin to shape both research practices and organizational routines, they may realign established boundaries of authority, methodological preference, and ethical reasoning within the field. Thus, the following research question (RQ) is posited.

RQ1: How does the rapid emergence of AI in auditing discourse illuminate the evolving relationship between the scientific and professional habitus?

2.2. The scholastic fallacy and theory-practice gap (D2)

Bourdieu (2000) defines the scholastic fallacy as the inclination of researchers to universalize theoretical constructs while overlooking the situational constraints of practical reason. In the AI auditing literature, this tendency is evidenced when normative frameworks or governance models remain detached from the implementation barriers faced by audit firms (Shenkin & Coulson, 2007). Such detachment risks symbolic violence, as academic authority may inadvertently legitimize efficiency-driven or hierarchical structures under the guise of technological neutrality (Malsch et al., 2011).

At the same time, not all discourses may reproduce this disconnect. A growing body of work reflects partial efforts to bridge theory and practice through applied ethics, data governance, or mixed-methods approaches (Correa et al., 2023). These movements suggest that theoretical reflection may be gradually adapting to empirical and organizational realities rather than standing apart from them.

This study, therefore, explores how academic texts engage with the scholastic fallacy as a field tension, whether explicitly, implicitly, or not at all. Examining the degree and manner of this engagement reveals whether AI-related scholarship continues to project scholastic abstraction onto professional realities or signals a shift toward reciprocal exchange between conceptual reasoning and applied practice.

RQ2: How does AI-related auditing research engage with the scholastic fallacy, explicitly, implicitly, or through silence, and what does this reveal about the evolving interaction between theoretical reflection and professional practice?

2.3. AI as symbolic capital (D3)

Within academic discourse, AI emerges as symbolic capital that confers prestige and authority upon scholarly agents (Bourdieu, 1990a; Schirone, 2023). This dynamic reflects accounting academics' longstanding strategy of mobilizing theoretical capital to assert field-specific dominance and influence professional practice. Such mobilization aligns with a broader disciplinary tradition in which researchers deploy the power of theory (Antonelli & Rossi, 2025) to shape socio-economic and policy interventions, transferring academic authority into adjacent fields of action.

In the AI–auditing context, this process often manifests through normative agenda-setting, conceptual frameworks, and ethical deliberation, even as practitioners face persistent operational challenges such as algorithmic opacity or "black box" constraints (Lehner et al., 2022). Consequently, AI becomes a symbolic object refracted through divergent constructions: for some, a transformative force promising greater transparency (Han et al., 2023); for others, a risk-laden technology that reinforces existing hierarchies and forms of domination (Lehner et al., 2022).

The circulation of AI's symbolic value across academic and professional spheres highlights the field's permeability. Scholars may shape professional agendas through theoretical framing, while practitioners, in turn, influence research orientations through technological developments and institutional pressures. This interplay situates AI not

only as a technical artifact but also as a field-specific doxa that mediates the struggle for epistemic and strategic authority.

RQ3: How does AI operate as symbolic capital across academic and professional fields, and to what extent does this circulation foster alignment or conflict between their discursive logics?

3. Methodology

3.1. PICO Methodology

The PICO methodology, originally developed by Kitchenham (2004) and extensively validated across systematic literature reviews (Sánchez-García et al., 2024), provided the foundational structure for initial corpus identification in this study. The framework's core components were operationalized as follows: Population encompassed external auditing practices conducted within organizational contexts (explicitly excluding internal auditing to maintain field specificity); Intervention focused on the integration and application of artificial intelligence technologies within audit processes; Comparison examined variations in discursive orientation across the selected literature, contrasting scientific, professional, and hybrid habitus as well as differences between AI-related and traditional audit discourses; and Outcome variables captured mapped patterns of academic discourse, including the identification of habitus orientations, recognition of theory-practice disjunctures, and constructions of AI as transformative promise, governance risk, or operational reality.

Scopus was intentionally selected as the primary database because of its widely recognized status as a comprehensive index of peer-reviewed academic literature, offering extensive coverage across accounting, management, and related disciplines while maintaining accessibility for researchers (Pasko et al., 2021). Recognizing the dominance of English in AI-auditing scholarship, keywords were defined exclusively in English after preliminary searches yielded negligible Spanish-language results in relevant fields of study.

A targeted set of keywords (Audit/External audit, Artificial Intelligence, and Information Technology) was systematically combined to construct six Boolean search strings, which retrieved a total of 397 documents published between 2019 and 2024. These strings included: “Audit AND Information Technology AND Artificial Intelligence”, “Audit AND Artificial Intelligence”, “External Audit AND Artificial Intelligence” (among

others). Data extraction occurred on January 8, 2025, utilizing the (TITLE-ABS-KEY) operator with subject category filters limited to business, management, accounting, economics, econometrics, and finance, capturing the key period of rapid AI discourse evolution during technological acceleration and professional uncertainty. Table 1 presents the detailed distribution of initial search results by individual string (n=397 total). The preliminary search results were exported to Excel format, including the title, authors, year, journal and abstract.

Table 1. Distribution of Articles Found by Search String

Search Strings and Applied Filters	**Number of Documents**
TITLE-ABS-KEY (audit* AND artificial intelligence* AND information technology*) AND PUBYEAR > 2018 AND PUBYEAR < 2025 AND (LIMIT-TO (SUBJAREA, "BUSI") OR LIMIT-TO (SUBJAREA, "ECON"))	57
TITLE-ABS-KEY (external audit* AND artificial intelligence* AND information technology*) AND PUBYEAR > 2018 AND PUBYEAR < 2025 AND (LIMIT-TO (SUBJAREA, "BUSI") OR LIMIT-TO (SUBJAREA, "ECON"))	7
TITLE-ABS-KEY (audit* AND artificial intelligence*) AND PUBYEAR > 2018 AND PUBYEAR < 2025 AND (LIMIT-TO (SUBJAREA, "BUSI") OR LIMIT-TO (SUBJAREA, "ECON"))	307
TITLE-ABS-KEY (external audit* AND artificial intelligence*) AND PUBYEAR > 2018 AND PUBYEAR < 2025 AND (LIMIT-TO (SUBJAREA, "BUSI") OR LIMIT-TO (SUBJAREA, "ECON"))	26

To ensure methodological rigor, specific inclusion criteria were established: (1) articles published exclusively in peer-reviewed academic journals; (2) documents explicitly addressing external auditing practices integrated with artificial intelligence technologies (encompassing financial auditing and information technology applications). Conversely, exclusion criteria eliminated: (1) publications dated before 2019 or after 2024 given the

dynamic evolution of AI discourse; (2) duplicate records; (3) articles in pre-print or non-final publication stages lacking definitive pagination; (4) non-scientific document types; (5) studies focused on internal auditing rather than external practices; and (6) articles unrelated to explicit IA use and the Bourdieusian analytical dimensions.

The final corpus emerged through a rigorous two-stage screening process: initial application of exclusion criteria, followed by exploratory review of the abstracts, introductions, and conclusions of the remaining documents. This systematic filtering reduced the initial pool from 397 articles to 45 (first stage) and ultimately to 22 final papers suitable for Bourdieusian content analysis. Table 2 illustrates the complete selection progression and documents the transparent application of PRISMA standards throughout the literature identification and screening phases.

Table 2. Sample Reduction After Applying Exclusion Criteria

Exclusion criteria	**Excluded papers**	**Included papers**
Initial Sample		397
Publication Stage	(17)	380
Document Type	(147)	233
Duplicate Articles	(60)	173
Other Exclusion Criteria	(128)	45
Total	(352)	45

3.2. Bourdieusian Content Analysis with AI Assistance

The 22 selected papers were analyzed through a systematic Bourdieusian content analysis using Google NotebookLM. The procedure translated theoretical constructs into analytical categories derived from the framework and applied them via structured natural-language prompts. Each classification required literal textual quotations as supporting evidence and was then reviewed by humans. This AI-assisted protocol ensured a reproducible mapping of academic discourse patterns while maintaining theoretical fidelity to Bourdieu's field perspective.

Analysis proceeded sequentially within individual paper-specific notebooks. The first prompt required NotebookLM to classify each paper's dominant habitus orientation: scientific (ethics/theory/normative focus), professional (implementation/practice emphasis), or hybrid; substantiating classifications with two direct quotations from the original text. The second prompt evaluated recognition of the theory-practice disjuncture, categorizing papers based on whether they contained explicit gap statements, implicit

barrier discussions, or demonstrated no recognition, again supported by verbatim textual extracts. The third prompt mapped discursive constructions of AI, distinguishing transformative promise (transparency/future-oriented), governance risk (ethics/regulation), or operational reality (implementation evidence), with quoted textual support required for validation.

Prompt outputs were systematically aggregated (D1, D2, D3) into a master coding matrix in Excel format. The master coding matrix was completed by recording the methodological characteristics identified in each paper, categorizing studies as quantitative empirical analyses, qualitative investigations, case studies, mixed-method designs, conceptual or exploratory frameworks, or systematic literature reviews. Methodological rigor was established through independent double-prompting of 25% of the corpus (n=6 papers), yielding 88.8% inter-coder agreement (32/36 matches across 6 categories). This transparent, quote-verified AI protocol ensured reproducible application of Bourdieusian field theory across the complete 2019-2024 literature sample.

4. Results

4.1. Bibliometric Characteristics of the Field

The systematic search yielded a corpus of 22 papers spanning 2019-2024 that reveals a rapidly expanding yet structurally fragmented academic field, suggesting competing habitus positions (see Supplementary material). Publications demonstrate nonlinear growth, accelerating significantly from 2022 to 2024, reflecting AI's emergence as a central focus of academic debate. This pattern captures a shifting field in which scientific and professional narratives begin to interact and redefine their boundaries.

Four journals account for 45% of publications, with the International Journal of Accounting Information Systems leading (n = 3), indicating a concentration of specialized outlets amid broader interdisciplinary dispersion across 14 countries (Tables 1–2, available as Supplementary Material). The United States leads in productivity (n = 5), followed by the United Kingdom (n = 4). Citation data, however, show a pronounced concentration of symbolic capital: the top 23 authors capture 81.8% of total citations (3,495), led by Manita et al. (2020), whose article registers exceptional impact (225 citations compared with a journal CiteScore of 13.6).

This combination of geographic dispersion, journal fragmentation, and citation inequality reveals a heterogeneous field still consolidating its epistemic boundaries. The absence of

shared doxa and the uneven distribution of symbolic capital provide the empirical backdrop for the Bourdieusian content analysis, which systematically explores how these structural asymmetries shape AI-related academic discourse.

4.2. Burdesian Content Analysis

Table 3 reveals persistent tensions within the scholarly field regarding AI integration in external auditing. Across the 22 analyzed papers, recognition of Bourdieu's scholastic fallacy (D2) is notably widespread (77% overall), while AI is consistently framed as a source of symbolic value and transformation (D3-TRANSFORM: 100%). The distribution of habitus types further highlights internal differentiation; hybrid orientations predominate (45%, 10 papers), professionals form a near-plurality (41%, 9 papers), and purely academic contributions remain limited (14%, 3 papers).

Acknowledgment of the scholastic fallacy (D2) varies systematically across these orientations. Scientific papers exhibit full theoretical alignment (100%, 3 papers), whereas professional (78%, 7 papers) and hybrid contributions (70%, 7 papers) engage more selectively, balancing theory with practical considerations. D3 theme analysis also reveals broad agreement on AI's transformative role (100%), but discussions still emphasize operational efficiency (95%) far more than governance risks (86%).

Table 3. Habitus Profiles and AI Framing in AI-Auditing Literature (2019-2024)

Habitus Type	Count	% Total	D2 Explicit	D3-TRANSFORM	D3-GOV RISK	D3-OPERATIONAL
PROFESSIONAL	9	41%	78%	100%	78%	89%
SCIENTIFIC	3	14%	100%	100%	100%	100%
HYBRID	10	45%	70%	100%	90%	100%
Total	22	100%	77%	100%	86%	95%

Although all publications are published in academic journals, each text positions itself discursively within distinct habitus orientations (scientific, professional, or hybrid), reflecting alternative logics of reasoning within the same scholarly field. The professional habitus exhibits the expected practical orientation characteristic of Bourdieu's (2000) logic of practice. Full endorsement of AI's transformative potential (100%) combines with strong operational focus (89%), as evidenced by claims that "new technologies will have a positive impact on auditors' everyday activities by allowing them to operate more efficiently and effectively" (Vitali & Giuliani, 2024), yet partners demand "return straightaway (...) they need to see it working" (Seethamraju & Hecimovic, 2023). This

practical emphasis manifests in comparatively muted acknowledgment both of the scholastic fallacy (D2: 78%) and governance risks (D3-GOV RISK: 78%), evidencing temporal constraints subordinating substantive deliberation to efficiency imperatives, even when risks surface as "loss of control, with no knowledge of what drives the decisions" (Seethamraju & Hecimovic, 2023).

Conversely, the scientific habitus demonstrates comprehensive engagement across all analytical dimensions (D2: 100%; D3 themes: 100%), reflecting the scholastic disposition's commitment to normative model-building and ethical universality (Bourdieu, 2000). The following quotes explicitly problematize the scholastic fallacy's disregard for practical reason:

"AI alone (...) cannot make ethical accounting decisions because it lacks the necessary preconditions in terms of Rest's model of antecedents" (Lehner et al., 2022).

"(…) precious elements of [judgment] are still at play in areas relentlessly promoted as low value and in need of automation" (Samiolo et al., 2024).

Authors adopting a hybrid habitus display balanced coverage across analytical dimensions (D3-OPERATIONAL/TRANSFORM: 100%; D3-GOV RISK: 90%), demonstrating a field-level alignment that connects conceptual reflection with practical demands. "As AI matures, explaining AI, rather than solely refining its performance, is becoming increasingly important" (Zhang et al., 2022) illustrates this mediating stance, while "(…) external auditors (…) might take on a new role as consultants with unique skills in classifying and processing data" (Nguyen et al., 2024) demonstrates the pragmatic use of theoretical insight within practice-oriented reasoning. Such hybrid positioning indicates a gradual redefinition of boundaries within the auditing field, in which academic reflection and professional pragmatism increasingly converge in a shared discursive space.

4.3. Methodological orientations and field dynamics

Cross-tabulation of the 22 papers reveals distinct patterns linking methodological choices and habitus orientations (Table 4). When viewed by methodology (Table 4, panel A), the professional habitus dominates the conceptual (100%) and quantitative (60%) formats, consistent with its emphasis on measurable efficiency and applicability. The scientific habitus prevails in case studies (50%) and literature reviews (50%), approaches that facilitate theoretical reflection and interpretive depth. Mixed-methods designs appear

exclusively within hybrid papers (100%), highlighting their mediating position between academic reflection and applied practice.

Conversely, when distributions are examined by habitus type (Table 4, panel B), the hybrid orientation displays the broadest methodological repertoire. Although mixed methods account for half of this group's output (50%), hybrids also employ qualitative (20%), quantitative (20%), and literature review approaches (10%), indicating methodological adaptability rather than strict specialization. The professional habitus relies mainly on conceptual (33.3%) and quantitative (33.3%) studies, while the scientific habitus favors case-based and literature review research (both 33.3%) that sustain theoretical distance from operational constraints.

Taken together, these configurations suggest strong but asymmetric homologies between methodology and habitus. Professional orientations reproduce the logic of practice through empirical formalization; scientific ones reaffirm reflective distance; and hybrids exhibit a form of methodological alignment that integrates analytical reasoning with practical applicability. Such convergence signals a gradual redefinition of boundaries within the auditing field.

Variation in D2 explicitness further reflects these method-habitus relationships. Case studies and conceptual work fully recognize the scholastic fallacy (100%), whereas quantitative approaches show moderate engagement (60%). Literature reviews show partial acknowledgment (50%), while mixed-methods studies reveal pragmatic selectivity (60%). Qualitative studies maintain a comparatively high level of reflexivity despite diverse habitus representation (20% scientific, 40% professional/hybrid).

Table 4. Methodological Profiles by Habitus and D2 Explicit Recognition (n=22)

PANEL A: professional habitus distribution per methodology

Methodology	**Scientific (%)**	**Professional (%)**	**Hybrid (%)**	**Total**
Literature Review	50%	0%	50%	100%
Case Study	50%	50%	0%	100%
Quantitative	0%	60%	40%	100%
Qualitative	20%	40%	40%	100%
Mixed	0%	0%	100%	100%
Conceptual	0%	100%	0%	100%

PANEL B: methodology distribution per professional habitus

Methodology	**% 22 papers**	**Scientific (%)**	**Professional (%)**	**Hybrid (%)**	**D2 EXPLICIT**
Literature Review	9%	33%	0%	10%	50%
Case Study	9%	33%	11%	0%	100%
Quantitative	23%	0%	33%	20%	60%
Qualitative	23%	33%	22%	20%	100%
Mixed	23%	0%	0%	50%	60%
Conceptual	13%	0%	33%	0%	100%
Total	100%	100%	100%	100%	

Table 5 shows that literature reviews and case studies achieve comprehensive thematic coverage (100% across D3 dimensions), reflecting their capacity for holistic field representation. Quantitative approaches equally sustain full engagement (100%), likely driven by empirical measurement of both risks and benefits. Qualitative and mixed-methods analyses indicate minor risk deficits (D3-GOV RISK: 80%), with perfect operational coverage (100%). Conceptual analyses exhibit the greatest selectivity, covering transformative claims universally (100%) yet substantially underrepresenting governance risks (67%) and operational barriers (67%).

This patterned variation substantiates the methodological design's structuring role: abstract conceptual work mirrors the operational bias of professional habitus, prioritizing AI's legitimacy (D3-TRANSFORM) over critical problematization. Conversely, methodologies requiring empirical or interpretive engagement, literature reviews, case studies and quantitative methods enable more comprehensive field mapping, empirically grounding the framework's habitus-doxa dialectic.

Table 5. D3 Theme Coverage by Methodology (n=22)

METHODOLOGY	D3-TRANSFORM (%)	D3-GOV RISK (%)	D3-OPERATIONAL (%)
Literature Review	100%	100%	100%
Case Study	100%	100%	100%
Quantitative	100%	100%	100%
Qualitative	100%	80%	100%
Mixed Methods	100%	80%	100%
Conceptual	100%	66.70%	66.70%

5. Discussion

The empirical patterns identified through Bourdieusian content analysis confirm the study's theoretical framework, demonstrating how academic discourse on AI-auditing integration constitutes more than technical debate; it reveals the structural tensions inherent to the field-habitus dialectic (Shenkin & Coulson, 2007). Rather than evidencing an irreconcilable theory-practice divide, these findings illuminate a field in dynamic reconfiguration, in which hybrid discursive formations emerge as dominant mediators, alongside substantial recognition of underlying structural tensions. The following sections develop these interpretations in relation to the study's research questions.

5.1. Habitus tensions and the logic of practice

Professional-oriented discourses demonstrate the auditing field's deepening structuration by what Bourdieu terms the “logic of practice” (2000). Where scientific discourse sustains ethical deliberation and normative model-building, professionally oriented texts consistently subordinate such reflections to temporal imperatives and organizational efficiency. This practical orientation manifests through unqualified endorsement of AI's transformative capacity alongside operational pragmatism, confirming how material constraints (i.e., demands for immediate technological returns) circumscribe deeper epistemological engagement. Consequently, AI appears predominantly framed as an instrument of enhanced efficiency rather than a catalyst for fundamental disciplinary inquiry.

5.2. The scholastic fallacy and symbolic risk

Systematic recognition of the scholastic fallacy across analyzed texts coexists with markedly uneven implementation. Professional-oriented discourses exhibit selective engagement with this awareness, frequently universalizing operational models while

minimizing the contextual complexities of practical reason (Bourdieu, 2000). Such selectivity carries risks of symbolic violence, in which scholarly authority may unwittingly legitimize entrenched power structures and efficiency-driven agendas beneath the veneer of technological neutrality (Malsch et al., 2011). AI's "black box" opacity compounds this disconnect; practitioners acknowledge erosion of decision-making control even as academic discourse privileges idealized governance architectures detached from implementation realities (Shenkin & Coulson, 2007).

5.3. AI as symbolic capital and field permeability

The universal adoption of a transformative framing confirms AI's constitution as field-specific symbolic capital. Within scientific discourse, AI confers scholarly prestige and normative authority; professional-oriented texts position it as an indispensable competitive advantage in digitized markets. This cross-sphere circulation reveals profound structural permeability between academic reflection and practical domains.

Such permeability extends the established practice of accounting scholars of converting theoretical capital into strategic interventions (Antonelli & Rossi, 2025). While the analyzed academic texts themselves articulate distinct habitus orientations, they simultaneously evidence real-world circulation: academic authors transfer symbolic authority into professional practice through conceptual framing, while practitioners' operational concerns (algorithmic opacity, efficiency demands) reciprocally shape scholarly analysis (Lehner et al., 2022).

Far from an isolated "ivory tower", the academic field emerges thoroughly interwoven with professional and institutional interests. Contestation over the effective auditing definition, whether efficiency-driven transformation or ethically-grounded reconfiguration, sustains perpetual struggle for interpretive dominance across both spheres

5.4. Methodological homologies and hybrid adaptation

The analysis shows a clear connection between methodological choices and professional orientations. Studies with a professional focus tend to use quantitative or conceptual approaches that prioritize efficiency, structure, and measurable results. In contrast, academic-oriented papers often rely on interpretive methods such as case studies or literature reviews, which encourage distance from immediate practice and promote critical reflection.

Hybrid studies combine elements of both, using mixed-method designs that integrate quantitative and qualitative approaches. This flexibility allows researchers to connect theoretical perspectives with the practical realities of auditing. Instead of eliminating the gap between academic and professional logics, these hybrid approaches work across it, finding partial common ground between ethical reflection and applied reasoning.

These adaptations narrow epistemological distances within the field but stop short of achieving consensus, as the underlying contest over its doxa remains unresolved. In Bourdieusian terms, doxa refers to the taken-for-granted assumptions that define what counts as legitimate knowledge within a field, thereby structuring the boundaries of what can be thought and said without question. Here, the divergent methodological commitments signal competing visions over what constitutes valid AI-auditing scholarship, preventing any single habitus orientation from fully imposing its epistemic authority as the field's unquestioned orthodoxy.

6. Conclusions

The Bourdieusian field–habitus analysis shows that AI functions as a contested form of symbolic capital shaping different ways of talking about its role in auditing research (2019–2024). The professional habitus emphasizes efficiency and tends to downplay theoretical reflection, confirming the expected gap between theory and practice (Bourdieu, 2000). The predominance of hybrid orientations suggests a field in transition, where academic and practical approaches increasingly converge, reducing though not resolving underlying epistemological differences.

These findings support the framework's main propositions and show that AI functions both as a technical tool and as a taken-for-granted framework mediating the relationship between theoretical reflection and practical demands. Future research should examine how habitus evolves over time and compare the formation of such frameworks across international contexts to better understand the epistemological transformation of external auditing. In addition, analyzing training curricula as sites of habitus reproduction could reveal how professional education either sustains or challenges existing field dynamics, contributing to a deeper and theoretically grounded understanding of AI's role in reshaping the epistemic foundations of auditing.

Regarding limitations, the study relies on a systematic review of academic discourse from 2019-2024, which constrains the Bourdieusian analysis in several ways. First, the corpus

(n=22) captures only published scholarship, potentially underrepresenting emergent professional practice insights circulating through practitioner reports, industry conferences, or proprietary firm knowledge that could reveal alternative habitus configurations. Most of the research reviewed centers on AI-auditing integration within established academic journals, leaving underexplored how peripheral field agents (smaller firms, non-Western contexts) construct AI as symbolic capital. Additionally, the focus on English-language publications limits visibility into jurisdiction-specific doxa formation, while the rapid evolution of AI technologies since 2024 risks dating the analysis of field/habitus dialectics. These constraints complicate establishing the full generalizability of habitus patterns and their evolution across the field's global and temporal heterogeneity.

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Use of Artificial Intelligence (AI): The authors acknowledge the use of AI tools. Specifically, Google NotebookLM was employed to facilitate a systematic content analysis, while Grammarly was used to refine the grammatical precision and clarity of the written manuscript. The authors maintain full responsibility for the final content, interpretations, and conclusions presented in this paper.

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Supplementary material

Table 1. Most Recurrent Journals, Their Total Citations, and Average Citations per Article.

Source	Papers	Cites	Mean
International Journal of Accounting Information	3	221	74
Review of Accounting Studies	2	93	47
Journal of Open Innovation: Technology,	2	20	10
Technological Forecasting and Social Change	1	225	225
ACRN Journal of Finance and Risk Perspectives	1	87	87
Accounting, Auditing and Accountability	1	50	50
WSEAS Transactions on Business and	1	37	37
Journal of Organizational Change Management	1	34	34
Journal of Risk and Financial Management	1	33	33
Research Policy	1	26	26
Australian Journal of Management	1	24	24
Universal Journal of Accounting and Finance	1	14	14
Contemporary Accounting Research	1	7	7
Accounting Research Journal	1	4	4
Business Strategy and the Environment	1	2	2
Managerial Auditing Journal	1	2	2
Pacific Accounting Review	1	1	1
International Review of Financial Analysis	1	0	0

Table 2. Countries publishing articles, their total citations, and the average number of citations per article for each journal.

Country	Papers	Cites	Mean
United States	3	135	45
United Kingdom	2	182	91
Finland	2	137	69
Italy	2	38	19
United Arab Emirates	2	38	19
Oman	2	18	9
China	2	2	1
France	1	225	225
Czech Republic	1	37	37
Japan	1	26	26
Australia	1	24	24
Saudi Arabia	1	15	15
India	1	2	2
Vietnam	1	1	1