
The Impact of Digitalisation and Information Technology on the Audit Process and Auditor Decision-Making

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Abstract:

Developments in digitalisation and information technology have changed the perspective on the auditing profession, shifting from traditional manual practices to integrated technology in auditing. The purpose of this study is to analyse in depth how technologies such as Artificial Intelligence (AI), Big Data Analysis, Blockchain, Robotic Process Automation (RPA), and Enterprise Resource Planning (ERP) influence audit procedures and decision-making by auditors. Using a descriptive and exploratory literature review approach, this study combines the latest empirical and conceptual findings for the period 2021 to 2025. The results show that digitalisation improves efficiency, accuracy, and transparency in auditing through process automation and large-scale data analysis. The use of AI and RPA allows auditors to focus more on strategic analysis and risk assessment, while blockchain improves the reliability of audit evidence by recording immutable transactions. However, this transformation also brings challenges such as a lack of digital competence among auditors, the risk of dependence on automated systems, and ethical and cybersecurity issues. Therefore, success in digital auditing depends not only on the use of technology, but also on good digital literacy, ready infrastructure, and effective ethical governance. This study contributes theoretically to the understanding of the relationship between digitisation and auditor decision-making, and points the way for future research on the impact of technology on auditor independence and professionalism in the digital age.

Keywords: *Audit Digitalisation, Information Technology, Artificial Intelligence, Auditor Decision-Making, Audit Quality, Blockchain, RPA.*

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1. Introduction

The rapid development of information technology and digitalisation has driven fundamental transformation in the auditing profession. In this regard, auditors no longer rely solely on manual processing and conventional sample testing, but have begun to integrate technology-based auditing techniques, such as Big Data Analytics, Artificial Intelligence (AI), Blockchain, and Robotic Process Automation (RPA). The implementation of these technologies facilitates the processing of audit evidence on a

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larger scale, at a faster pace, and with more comprehensive coverage. The application of AI, blockchain, and RPA in the audit process can substantially improve audit efficiency and transparency (Lubis, 2025).

One important dimension of this transformation is the impact of digitalisation on auditors' decision-making mechanisms. Several empirical studies indicate that when client companies demonstrate higher levels of digitalisation through the adoption of technologies such as AI, cloud computing, and big data, auditors tend to expand the disclosure of Key Audit Matters (KAM) in their audit reports. These findings suggest that the degree of a company's digitalisation can modify auditors' decision-making patterns. The higher the level of digitalisation in Chinese public companies, the more detailed the description of KAM provided by auditors in their audit reports, indicating a positive correlation between digital transformation and the quality of audit disclosure (Ou & Wu, 2025).

In addition to influencing decision-making patterns, digitalisation also has a substantial impact on overall audit quality. Research conducted by (Leoc, 2024) shows that the integration of artificial intelligence (AI) technology in audit practices has triggered a significant paradigm shift. The audit process, which was previously retrospective, has now shifted towards real-time monitoring, enabling auditors to detect risks early, improve examination efficiency, and make more accurate and data-driven decisions. Thus, digitalisation not only accelerates the implementation of audits but also strengthens the quality of auditors' decision-making through improved reliability and precision of the information processed.

Despite offering various advantages, the digitisation process also raises several crucial issues that the auditing profession should pay attention to. First, although digital technology facilitates auditors in processing large volumes of data, there are still challenges related to digital competence and the readiness of audit organisations to adopt new technological innovations. A systematic review study reveals that the success of digital auditing is largely determined by infrastructure readiness, auditor digital literacy, and adequate regulatory support (Bani et al., 2025). Second, in the realm of decision-making, there is a risk that auditors will become overly reliant on automated system outputs or analytical algorithms, thereby reducing the application of professional judgement and professional scepticism, which are the essence of the audit process.

Furthermore, digitisation and information technology have transformed the characteristics of the information system environment and internal controls in audited entities. The integration of cloud-based systems or Enterprise Resource Planning (ERP) systems changes the nature of audit evidence and accelerates the flow of information that needs to be analysed by auditors. This situation requires auditors to not only verify financial transactions, but also evaluate how the client's information technology systems manage data security, transaction integrity, and the effectiveness of internal controls. Thus, auditors' decision-making is no longer solely dependent on financial data, but also on the reliability of the information systems that are the source of that data.

From an ethical and independence perspective, the use of technologies such as AI and blockchain opens up new opportunities to improve transparency and accountability in the audit process. Blockchain, for example, allows each transaction to be recorded permanently and cannot be modified, thereby strengthening the reliability of audit evidence. However, on the other hand, new challenges arise, such as a lack of algorithm transparency (black box problems), data security risks, and potential bias in the analytical systems applied by auditors. Recent research shows that although automation and digitisation improve efficiency and accuracy, there are still concerns regarding ethics, cyber security, and the potential shift in the role of humans in auditing (Sampaio & Silva, 2025).

Although recent literature shows that digitisation and advances in information technology have brought fundamental changes to the auditing profession, there are still some substantial research gaps that require further exploration. First, there is a conceptual gap regarding how the integration of digital technology affects auditors' professional judgement and scepticism. The application of AI-based technology and Big Data Analytics does enable auditors to obtain information more quickly and comprehensively, but research discussing the impact of this technology on independent thinking and the ability of auditors to assess audit risks professionally is still limited. In other words, the relationship between algorithmic analysis output and decisions based on human experience is still an area that has not been adequately explained in the literature.

Second, from an empirical perspective, most previous research has been conducted in the context of developed countries. Meanwhile, empirical evidence exploring similar influences in developing countries, including Indonesia and the Southeast Asian region, is still minimal. In fact, the level of digital readiness, regulatory structure, and organisational culture in developing countries can significantly affect the effectiveness of audit technology implementation. Therefore, cross-context research is needed to understand how institutional factors and local regulations can moderate the relationship between digitalisation and auditor decision-making. Thirdly, there is a methodological gap in measuring the effectiveness of digital auditing. Most existing studies are still conceptual or literature review-based, without being accompanied by robust empirical testing. Furthermore, the digital competence of auditors is an important issue that has not been studied in depth. Although various literature emphasises the importance of technological capabilities for auditors, research that quantitatively tests how the level of digital literacy moderates the relationship between technology application and audit decision quality is still limited.

This literature review was compiled with the main objective of providing a comprehensive understanding of how digitisation and developments in information technology have transformed auditing practices and auditor decision-making processes in the contemporary era. Along with the increasing complexity of information systems and the utilisation of technologies such as Artificial Intelligence (AI), Big Data Analytics, Blockchain, and Robotic Process Automation (RPA), the auditing profession has undergone significant transformations, both in terms of methodology, auditor competencies, and the quality of decisions produced. Therefore,

this study seeks to examine these dynamics of change in depth through a synthesis of relevant empirical and conceptual research.

Based on the background and objectives of the study, this literature review focuses on three main questions, namely how digitalisation and information technology are applied to support the audit process in the modern era, how the application of digitalisation and information technology affects auditor decision-making, and how digitalisation impacts the quality and effectiveness of audits in the context of improving the performance and accountability of the auditing profession. These three questions form the basis of the analysis to examine the extent to which digital transformation contributes to changes in audit practices, both in terms of process, results, and the professional responsibilities of auditors.

2. Theoretical Background

Theoretical Foundations and Conceptual Perspectives

Digital transformation in auditing is not merely a technical change, but also a phenomenon in behaviour and regulation that can be explained through several theories. One relevant theory is the Technology Acceptance Model (TAM) developed by Davis in 1989. This theory explains that how auditors accept new technology is greatly influenced by how they perceive its usefulness and ease of use. This explains why some auditors are quick to adapt to systems that use artificial intelligence and automation, while others seem reluctant to accept digital innovation, according to Venkatesh and Bala in 2008. In addition, the Theory of Planned Behaviour (TPB) proposed by Ajzen in 1991 argues that a person's intention to use technology is influenced by their views on behaviour, prevailing norms, and their perception of control over that behaviour. In digital auditing, this theory helps explain how professional norms and views on risk can influence auditors' readiness to switch to new technologies for auditing.

Agency Theory provides an economic perspective that describes the relationship between independent auditors and management as agents. With digitalisation and more transparent information systems, this can reduce the information imbalance between the two parties, thereby increasing the credibility of audit results, as explained by Jensen and Meckling in 1976. On the other hand, *Cognitive Load Theory* according to Sweller in 1988 presents new challenges in digital auditing, namely increased cognitive load due to big data analysis and the complexity of information that must be understood. Understanding these theories forms the basis for evaluating how technology not only changes audit tools and procedures but also influences the way auditors think, interact, and make decisions in a professional context.

The Concept of Digitalisation and Information Technology in the Context of Auditing

Digitalisation in the field of auditing refers to the process of integrating information technology into all stages of audit activities, from planning and testing to reporting audit results. Technologies such as Artificial Intelligence (AI), Big Data Analytics,

Blockchain, Cloud Computing, and Robotic Process Automation (RPA) are crucial elements in this transformation process. According to (Lubis, 2025), the implementation of AI and blockchain in auditing enables auditors to perform large-scale data analysis with greater speed and accuracy, thereby increasing the efficiency and transparency of the audit process.

Meanwhile, digitalisation not only serves as a technical tool but also as a strategic component that transforms the conventional audit paradigm into data-based auditing. Advances in information technology have shifted the orientation of auditing from retrospective examination to predictive analysis based on real-time data (Riyanto et al., 2025). This enables auditors to identify potential anomalies or fraud early on, strengthen oversight functions, and support more accountable corporate governance.

Digitalisation and Transformation of the Audit Process

The implementation of digital technology has brought fundamental changes to auditors' working methodologies. Various studies show that the use of data analytics, machine learning, and Enterprise Resource Planning (ERP) systems enables auditors to obtain broader and more in-depth audit evidence compared to conventional approaches. The level of corporate digitalisation has a significant influence on the disclosure of Key Audit Matters (Ou & Wu, 2025). In their study of public companies in China, they found that the higher the degree of digitalisation of an entity, the more detailed and transparent auditors are in communicating their professional judgements. These findings indicate that digitalisation not only improves the efficiency of audit procedures, but also influences the behaviour and perspective of auditors in assessing risks and formulating opinions. With automation and data-based systems, auditors can allocate time to strategic analysis and internal control evaluation, rather than just repetitive manual testing. However, this transformation also requires high digital competence, a deep understanding of information systems, and interpretive skills in critically analysing technological results.

The Impact of Digitalisation on Auditor Decision-Making

Digitalisation has a direct impact on auditor decision-making, particularly in terms of professional judgement and professional scepticism. Data-based technology provides auditors with richer and more objective information, but it also poses new risks, such as information overload and over-reliance on algorithmic analysis outputs. According to (Riyanto et al., 2025), although the application of AI can increase the speed and accuracy of decisions, auditors must maintain professional autonomy to ensure that the decisions made are not entirely controlled by automated systems.

Furthermore, research shows that the ability of auditors to integrate technological analysis with ethical and professional considerations is a crucial factor in maintaining audit quality. The use of technology without adequate understanding can lead to misinterpretation of data analysis results (Lubis, 2025). Therefore, effective audit decision-making must be supported by high digital literacy, professional experience, and a deep understanding of the client's business context.

Apart from providing benefits in terms of efficiency and accuracy, digitisation in auditing also poses serious challenges related to ethics and regulations. The use of Artificial Intelligence (AI) in the audit process can cause problems such as algorithmic bias and difficulties in understanding how automated systems make decisions (Graves & Ratti, 2025). With most audit results coming from automated systems, questions arise about who should be held responsible in the event of errors or discrepancies. In addition, cloud-based and blockchain technologies raise concerns about data security and client privacy, which require closer scrutiny (Sampaio & Silva, 2025).

In terms of regulation, the International Standard on Auditing (ISA) 315 Revised 2021 highlights the importance of auditors understanding the risks posed by information technology during audits. Therefore, auditors must not only be technically skilled but also have ethical awareness in the use of technology to maintain the principles of integrity, objectivity, and professionalism. The integration of regulatory compliance and moral responsibility is crucial to ensure that digital audits are conducted in an accountable and transparent manner (Bani *et al.*, 2025).

Audit Quality in the Digital Age

One of the most substantial impacts of digitalisation is the improvement in audit quality. With the integration of Big Data Analytics and Blockchain, auditors can verify transactions in real-time, detect anomalies more quickly, and minimise the risk of data manipulation. The results of a study (Riyanto *et al.*, 2025) show that the application of AI in the audit process contributes to improved accuracy of findings and reporting effectiveness.

However, the improvement in audit quality resulting from digitalisation does not occur automatically. Challenges such as limited technological competence, lack of auditor training, and resistance to organisational change can hinder the optimal implementation of technology. There is a need for a managerial approach and adaptive policies so that digital transformation can be effectively integrated into the audit quality control system (Lubis, 2025).

3. Methodology

This study uses a descriptive and exploratory literature review method. This approach was chosen to explore in depth the impact of digitisation and information technology developments on the audit process and auditor decision-making, without involving primary data collection such as interviews or surveys. The literature review was conducted narratively, in which relevant literature was collected, analysed, and synthesised to construct a theoretical argument regarding how digital transformation affects audit practices and quality. This method does not follow a strict *systematic literature review* protocol (e.g., database-based searches with highly specific inclusion/exclusion criteria), but is flexible in order to explore the theoretical, practical, and historical contexts of digitalisation in the world of auditing.

The research data is secondary, obtained from international journals relevant to the research topic "The Impact of Digitalisation and Information Technology on the Audit Process and Auditor Decision Making". The selection of sources focused on literature published between 2021 and 2025, to capture the latest developments in audit technology such as big data analytics, artificial intelligence (AI), robotic process automation (RPA), and blockchain in the context of professional auditing.

The data collection process was carried out through keyword searches such as *"digital audit"*, *"information technology in auditing"*, *"audit decision-making"*, *"data analytics in auditing"*, and *"automation in auditing"*. The literature search was conducted manually through platforms such as Google Scholar, ScienceDirect, ResearchGate, and Publish or Perish. Each article or literature source was then selected based on topic relevance, author/source credibility, and its contribution to understanding the impact of digitalisation on auditing and auditor decision-making.

4. Empirical Findings/Results and Discussion

Forms of Digitalisation and Information Technology Application in Supporting the Audit Process in the Modern Era

The application of digitalisation and information technology in the audit process has evolved beyond its role as a mere support tool to become the foundation for greater efficiency, accuracy, and adaptability. Artificial intelligence (AI) has emerged as a key component in audit optimisation, particularly through automated data analysis and anomaly identification. For example, research by Hongdan Han (2023) shows that the integration of AI in accounting and auditing improves the effectiveness of risk recognition, while Faozi A. Almaqtri et al. (2024) identify the positive impact of AI on audit accuracy. Anu Sayal et al. (2025) optimised the audit process through AI, and Fernsel et al. (2024) evaluated the auditability of AI models to ensure reliability. In this context, AI facilitates auditors in reducing human bias and accelerating decision-making, such as in the detection of outliers discussed by Buhe Li et al. (2023). In the contemporary era, this allows auditors to concentrate on strategic analysis rather than routine tasks, although the main challenge is ensuring transparency and ethics in the application of AI.

Robotic process automation (RPA) has emerged as a solution for automating repetitive tasks in auditing, such as data collection and verification. Jeroen Bellinga et al. (2022) introduced RPA in the context of auditing, Ahmad Dahiyat (2022) discussed its implementation, and Koratak Weeradaecha (2021) explained its application in depth. The findings of this research show that RPA reduces audit duration and human error, enabling auditors to handle larger volumes of data. In this discussion, its relevance is particularly significant in the digital age where data flows rapidly, enabling auditors to integrate RPA with enterprise resource planning (ERP) systems, as discussed by Tiago Silva et al. (2023), to improve organisational data integration. However, implementation challenges include training requirements and integration with legacy systems.

Blockchain technology offers a more transparent and secure audit approach, particularly in transaction verification. Hendra Devianto et al. (2025) describe a new era of blockchain-based auditing, while Yunfan Zhang et al. (2025) examine auditing practices in the blockchain ecosystem. This research highlights the informational value of blockchain in preventing data manipulation, which is highly beneficial for financial auditing in the modern era. With blockchain, auditors can track digital traces in real time, reducing the risk of fraud as discussed in the context of spillover effects by Lu Lia et al. (2024). This transforms auditor decision-making to be more evidence-based, although its adoption is still limited by technical and regulatory complexities. Big data analytics enables auditors to analyse large datasets to gain deep insights. Stefani Lily Indarto et al. (2021) discuss the role of big data in auditing, and Herath et al. (2023) explain audit data analytics as a strategy for efficiency. Manar Helmy Ahmed Shaheen (2025) finds the impact of digital transformation on auditing, including through big data. In the contemporary era, this helps auditors identify hidden risk patterns, such as in the detection of outliers without supervision by Buhe Li et al. (2023). This discussion emphasises that big data improves the accuracy of decision-making, but requires strong infrastructure and analytical skills from auditors.

ERP systems, as discussed by Tiago Silva et al. (2023), have a positive impact on auditing through the integration of organisational data. Qiaoling Fang et al. (2025) highlight auditing efforts in the digital era, and Yixuan Peng et al. (2023) analyse the impact of digitalisation on the auditing process. These findings indicate that ERP supports more structured auditing, reduces data silos, and enhances collaboration. In the modern era, this allows auditors to access real-time data, speeding up the process as found by Ning Chen et al. (2025) regarding third-party data releases. The main challenge is adapting to technological changes, as explored by Joelle Matta et al. (2025) regarding auditor adaptability.

Several studies focus on developing frameworks to support modern auditing. Tassilo L. Föhr et al. (2025) provide a structured framework, Waltersdorfer et al. (2024) introduce AuditMAI as infrastructure, and Berger et al. (2025) move towards automated regulatory compliance. Al Mandalawi et al. (2025) develop policy-aware generative AI. This shows that such frameworks enhance audit ethics and security, as in the ethical capability approach by Mark Graves et al. (2025). In this discussion, it is important to ensure that digitalisation is not only efficient but also responsible, particularly in the context of empowering internal auditors by Hamza Alqudah et al. (2023).

The Impact of Digitalisation and Information Technology Implementation on Auditor Decision-Making

Research by Jean Jinghan Chen and Lingyu (2025) shows that auditors who utilise digital technology are able to identify risks more efficiently, thereby improving the accuracy and effectiveness of audit decision-making. For example, the implementation of digital auditing reduces the time allocated to routine tasks, allowing auditors to concentrate on more in-depth analysis. A study by Qiaoling Fang and Zichen (2025) found that information technology, such as data analytics, supports auditors in formulating more accurate decisions, particularly when dealing with

complex third-party data. Articles by Ning Chen and Junxiong Fang (2025) and Hamza Alqudah and Ala'a Zuhair (2024) emphasise the contribution of technology in improving the precision of auditor decisions.

Articles by Faozi A. Almaqtri and Najib H.S. (2024) and Anu Sayal and Amar Johri (2025) highlight that artificial intelligence (AI) and audit process optimisation through information technology strengthen auditors' capacity to predict risks and formulate more informative decisions. As a result, auditors can adopt more effective preventive measures. Research by Jeroen Bellinga and Tjibbe Bosman (2022), Ahmad Dahiyat (2022), and Koratak Weeradaecha (2021) on robotic process automation (RPA) shows that such automation supports consistent decision-making, reduces human error, and speeds up the completion of audits.

Articles by Hendra Devianto and Mediaty (2025) and Yunfan Zhang and Zifei Ma (2025) reveal that blockchain introduces an era of transparent auditing, where auditors' decisions are based on immutable data, thereby increasing trust and accuracy. Articles by Joelle Matta and Elie Chamoun (2025) and Hamza Alqudah and Abdalwali Lutfi (2023) found that empowering internal auditors through information technology improves their ability to adapt to digital transformation, which ultimately improves the quality of decision-making. Articles by Mark Graves and Emanuele Ratti (2025) highlight ethical approaches in digital auditing, where technology facilitates auditors in formulating fairer and more responsible decisions, although challenges such as algorithmic bias need to be addressed.

Articles by Lu Lia, Wen Bo, and Libin Qin (2024) and Yixuan Peng and Sayed Fayaz (2023) identify the spillover effects of digitalisation, where the application of technology not only affects the audit process but also auditors' decisions in other areas, such as organisational risk management. Articles by Stefani Lily Indarto and Stephana (2021) and Manar Helmy Ahmed Shaheen (2025) show that big data analysis and digital transformation provide high informational value, but auditors must be cautious about the complexity of data that can affect the speed of decision-making. Articles by Fernsel, Linda, Kalff, Yannick, & (2024) and Waltersdorfer, Laura, Ekaputra (2024) emphasise the need for robust infrastructure to support AI-based auditing, so that decisions remain auditable and transparent.

Digitalisation and information technology not only transform the audit process to be faster and more accurate, but also enrich auditors' decision-making. For example, the use of AI and RPA, as discussed in articles by Faozi A. Almaqtri et al. (2024) and Jeroen Bellinga et al. (2022), enables auditors to analyse large amounts of data without fatigue, so that their decisions are based more on facts than intuition. This is in line with rational decision-making theory, where better information leads to more optimal choices. In practice, this means that auditors can focus more on strategic aspects, such as assessing ethical or sustainability risks, as highlighted in articles by Lili Sugeng Wiyantoro (2025) and Mark Graves et al. (2025). Imagine, previously auditors might have spent hours checking manual documents, but now with blockchain (article by Hendra Devianto et al., 2025), they can verify transactions in real-time, thereby formulating more timely and reliable decisions.

Articles such as those by Fernsel et al. (2024) and Waltersdorfer et al. (2024) show that AI in auditing can be difficult to audit if it is not supported by adequate infrastructure, which has the potential to cause bias or errors in decision-making. Auditors need to be trained to understand this technology so that they do not rely entirely on machines without human verification. Furthermore, the spillover effect from the article by Lu Lia et al. (2024) reminds us that digitalisation is not limited to auditing alone; auditors' decisions can influence company management decisions more broadly.

The Impact of Digitalisation on Audit Quality and Effectiveness in the Context of Improving Performance and Auditor Accountability

Several papers indicate that technologies such as Robotic Process Automation (RPA), Artificial Intelligence (AI), and Blockchain have been used to improve the audit process. For example, research by Jeroen Bellinga et al (2022) and Ahmad Dahiyat (2022) shows that RPA improves audit efficiency by automating routine tasks so that auditors can focus more on in-depth analysis. On the other hand, studies by Faozi A. Almaqtri et al (2024) and Anu Sayal et al (2025) emphasise the role of AI as a tool to improve the audit process, including in detecting anomalies and making more accurate decisions. Articles discussing Blockchain, such as those written by Hendra Devianto et al (2025) and Yunfan Zhang et al (2025), affirm the importance of transparency and data security in supporting more reliable audits. This discussion shows that these technologies not only change the way auditors work, but also create opportunities for more predictive audits, although adjustments are needed to avoid resistance from practitioners who are accustomed to the old methods.

Findings from research by Qiaoling Fang et al (2025) and Lu Lia et al (2024) indicate that digitalisation, including the spillover effects of digital technology, plays a role in improving audit quality through the use of more advanced data analytics. Research by Hamza Alqudah et al (2024) and Yixuan Peng et al (2023) highlights that the use of digital technology to empower internal auditors can improve the audit process. On the other hand, a study by Lili Sugeng Wiyantoro et al (2025) found that continuous digital auditing can improve effectiveness in terms of sustainability. Articles discussing Big Data, such as those written by Stefani Lily Indarto et al (2021) and Manar Helmy Ahmed Shaheen (2025), show that big data analysis can strengthen the accuracy of decision-making by auditors. This discussion emphasises that these improvements help build trust among stakeholders because audits become more accurate and less susceptible to human error. However, the challenge is to ensure that the data used is unbiased so that effectiveness is maintained and not compromised by the quality of the input.

Articles written by Tiago Silva et al (2023) and Mirwali Azizi et al (2024) show that ERP and IT systems as a whole can improve auditor effectiveness by reducing process duration and building productivity. Research conducted by Joelle Matta et al (2025) and Hamza Alqudah et al (2023) highlights the importance of auditors' ability to adapt in the digital age, where technology provides assistance in better overcoming the complexities of auditing. Additionally, articles by Herath et al (2023) and Buhe Li et al (2023) discuss the use of audit data analytics as a method for finding outliers that

directly improve efficiency and performance reliability. This discussion shows that auditor performance does not only depend on individual abilities, but is also supported by digital tools that give auditors "superpowers". However, the authors recommend investing in training because without it, technology can become a burden rather than a benefit, as expressed in several articles on resistance to change.

Findings from scientific works such as those written by Mark Graves et al (2025) and Fernsel et al (2024) indicate that AI audit ethics and capacity contribute to increased accountability with an emphasis on openness and trust. Research conducted by Waltersdorfer et al (2024) and Berger et al (2025) created a framework such as AuditMAI to automate regulations that strengthen accountability with tighter controls. The work of Al Mandalawi et al (2025) highlights the importance of safe AI policies to ensure that technology does not reduce human responsibility in the audit process. The discussion shows that auditor accountability is strengthened by transparent digital traces, for example in Blockchain systems that create audit trails that cannot be manipulated and are crucial for maintaining the integrity of the profession in an age where errors can spread quickly. The main challenge faced is ethical risks, such as over-reliance on AI, so it is advisable to develop strict regulatory standards to prevent abuse.

5. Conclusions

Digitalisation and developments in information technology have resulted in fundamental changes in how audits are conducted today. The use of technologies such as Artificial Intelligence, Big Data Analytics, Blockchain, and RPA has accelerated audits, increased examination efficiency, and strengthened the reliability and transparency of results. Currently, auditors can analyse large amounts of data directly, facilitating early detection of risks and fraud and enabling more evidence-based decisions. However, these changes are not without obstacles. The implementation of digital auditing requires a high level of technological skills, organisational readiness, and adaptable regulations to address ethical risks, algorithmic bias, and data security. In addition, over-reliance on automated systems can reduce the application of professional judgement and scepticism, which are an important part of an auditor's work. Therefore, to ensure the success of digital transformation in auditing, it is necessary to improve the digital competence of auditors, develop clear ethical guidelines and regulations, and strive to maintain a balance between automated technology and human judgement in decision-making. This study shows that digitalisation is not only a means to improve efficiency but also an important factor influencing the development of the auditing profession towards more responsive, transparent, and responsible practices in the digital economy era.

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