



A comparative analysis of remote auditing in Albania: How it affects the quality of enterprise auditing

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Abstract

This paper conducts a comprehensive analysis to examine the impact of remote auditing on audit quality, aiming to determine if remote audit processes can meet or surpass traditional standards. The study encompasses various remote audit methods, advantages, and challenges. The study employs a mixed methods approach, gathering and analyzing data through both quantitative measures and qualitative techniques. This includes surveys directed at audit professionals to glean insights into remote auditing and its effects on audit quality. Survey findings are analyzed using a balanced scorecard. The findings indicate that remote auditing has the potential to deliver high-quality audits but requires robust technological infrastructure, effective communication channels, and rigorous data protection protocols.

Keywords: remote auditing, technological infrastructure, audit communication, Albania

1. Introduction

The auditing industry has undergone significant changes in recent years, mainly due to technological advancements and the growing popularity of remote work setups. Remote audits are becoming increasingly important in supplementing traditional on-site audits, where auditors typically visit client locations to examine financial records and internal controls personally. By leveraging digital platforms and communication technologies, remote auditing enables audit procedures to be conducted without physical presence.

Global events like the COVID-19 pandemic accelerated the shift towards remote auditing by necessitating innovative strategies to maintain audit quality amidst travel restrictions and physical distancing requirements. Due to their favorable cost-effectiveness and compliance with regulatory standards, remote auditing techniques are expected to become increasingly popular. Although not entirely new, auditors have long utilized remote auditing methods due

to benefits such as expanded audit scope, flexibility in scheduling, and cost efficiencies (Aquino et al., 2022). The auditing process involves observations, record-keeping, and communication with auditees, significantly impacted by the shift toward remote auditing. This transformation has altered the auditors' workload and oversight responsibilities, mainly due to the remote nature of these activities. Furthermore, auditors must maintain rigorous risk assessment and exhibit professional skepticism throughout the audit process. However, the ability of auditors to maintain this skepticism is challenged when conducting audits remotely without physical presence. While remote auditing is gaining popularity in the industry, there is a lack of scientific research or established guidelines governing its practice. There is also a notable absence of systematic investigations into how the transition from on-site to remote auditing affects audit effectiveness. This study addresses the knowledge gap and provides a foundation for future research in countries like Albania (Beck et al., 2021).

1.1 Objectives and hypothesis

This research thoroughly assesses remote auditing practices in Albania. It focuses on defining remote audits, exploring their various forms, and examining their advantages and challenges. The study also investigates the criteria and factors that impact audit effectiveness, comparing remote audits and traditional on-site methods. Using a mixed-methods approach, the research offers a comprehensive comparative analysis and practical recommendations for enhancing audit quality in remote settings. The central hypothesis of the research are:

1. Remote auditing technologies offer enhanced access to audit evidence, resulting in greater completeness and accuracy of audit procedures than traditional methods.
2. Remote auditing allows auditors to leverage a broader array of data sources and conduct more extensive analytical procedures, improving audit quality.
3. The adoption of remote auditing presents potential new risks that could undermine audit quality if not effectively managed and mitigated.

2. Literature review

"Remote auditing" encompasses the use of technology in the audit process to gather audit evidence, facilitate communication with clients and colleagues or headquarters, and support various audit-related reporting tasks. Braun et al. (2023) state remote auditing involves conducting audit procedures using digital tools outside the auditee's premises. This method allows audits or inspections to be conducted without physical client meetings, relying instead on computers and other information technology devices. It involves collecting electronic evidence and non-face-to-face clients, which are facilitated by information and communication technology.

In the literature, the term "remote audit process" encompasses all audit phases conducted virtually. This includes planning, document review, physical examination via remote access, remote interviews, and the closing meeting. The process involves screen sharing to replicate audits comprehensively, capturing data exchanged between auditors and clients remotely (e.g., reviewing scanned documents, cloud-based platforms, satellite images, and conducting video conferencing interviews). Various Information Communication Technology (ICT) forms facilitate remote audits, such as auditing software and video conferencing tools. The

auditor assesses that all remote audit procedures can provide sufficient assurance, ensuring that the audit object's infrastructure—like applications, networks, and data—supports remote auditing. Remote audits can be conducted entirely or partially remotely, with professional judgment guiding their execution (Carlisle et al., 2021).

Technology impacts auditing across three phases: *engagement planning, performance, and reporting*. Emerging technologies making waves include supervised AI for exception analysis and data extraction, robotic process automation, deep learning, IoT, drone surveillance, and remote sensing. Leading auditing firms are increasingly adopting these cutting-edge technologies, such as Artificial Intelligence (AI), Deep Learning, Internet of Things (IoT), drones, and remote sensing (Lorentzon et al., 2023).

Remote audits are categorized based on their execution and technological reliance:

1. **Fully remote audits:** These audits are conducted online, utilizing digital platforms for all audit procedures, communications, and document reviews.
2. **Hybrid audits:** Combining remote and on-site components, hybrid audits involve conducting some audit activities remotely while others require physical presence.
3. **Continuous audits:** These audits leverage advanced data analytics and continuous monitoring systems to provide real-time audit results and ongoing assessments, reducing the need for periodic traditional audits.

Remote auditing provides significant benefits in specific audit methods by saving time and reducing costs associated with evidence collection, such as online confirmations. Auditors can use Information Communication Technology (ICT) to improve the efficiency of their audits. This approach aligns with alternative work arrangements, often integrated with various other work styles, including flexible hours (Kacani & Shaqiri, 2023). For instance, combining remote auditing with flexible work schedules allows auditors the freedom to work at different times and from different locations (Delanoije et al., 2019). This flexibility is advantageous during compressed work weeks or when documents are shared on digital platforms, enabling auditors to work during non-traditional hours. Ultimately, the adoption of remote auditing within diverse work arrangements not only promotes flexibility but also contributes to improving work-life balance and job satisfaction (Saiewitz & Kida, 2018).

Technology enables the replication of on-site audits remotely, yet it also introduces moral dilemmas and conflicts of interest within organizations and firms. Even though the audit process occurs remotely, auditing can aid auditors in detecting conflicts of interest that emerge in both governmental and commercial entities. Effective audit control is crucial for achieving sound corporate governance and reducing conflicts of interest stemming from vested interests, organizational system deficiencies, procurement processes, the exercise of governmental authority as stipulated by laws and regulations, and other sources of conflict (Mnif & Rebai, 2022).

Table 1: Main advantages of remote auditing

No.	Areas	Advantages of remote auditing
1.	Cutting costs and time through technology	Remote auditing substantially decreases the time and expense of traveling to audit locations. This approach allows access to data, facilitates interviews, and enables feedback through widely used platforms like cloud portals, Skype, or Zoom, frequently employed by many companies.
2.	Eliminate the need to travel to difficult audit locations.	Remote auditing helps overcome geographical and time-related barriers that can hinder the audit process in hard-to-access or isolated areas. It removes the need for strict entry permits or visas, which are often required for international audits. This makes the audit process more accessible and feasible in such locations.
3.	The efficiency of the audit team will be improved.	Productivity can be significantly enhanced by allowing the audit team to work from familiar environments like home and utilize available technologies such as high-speed internet, monitors, and printers. This approach reduces the time required to complete audit tasks, ensuring schedule adherence and enhancing the audit team's efficiency and effectiveness.
4.	Broadening the utilization of specialized professionals	Remote auditing maximizes the utilization of global professional expertise, eliminating the necessity for their physical presence throughout the audit process, including interviews and planning.
5.	Enhanced flexibility leads to improved document reviews.	Conducting remote reviews of plans and documents allows auditors to dedicate sufficient time and proceed appropriately, improving the quality and depth of their review documentation.
6.	Enhanced utilization of current technology enhances the quality of documentation and reporting.	Using technology for video recordings and photographs enhances understanding and facilitates their use. This improves documentation of facility conditions and enables better reporting of accidents and emergencies to off-site employees—this approach also opens opportunities for adopting additional remote audit tools.

Source: Prepared by author based on literature review

Efficiency and adaptability in remote auditing settings have shown notable advantages. Research suggests that transitioning to remote auditing has increased flexibility, improved work environments, and reduced auditors' stress levels, showcasing notable advantages in efficiency and adaptability. Working remotely facilitates a better balance of professional and personal life, increasing productivity and promoting wellness and better mental health (Khavis & Krishnan, 2021). Moreover, auditors have reported increased productivity, attributed to reduced face-to-face interactions with clients, minimized travel time, and enhanced concentration. The evolving complexity of auditing tasks has also contributed to the benefits of remote auditing. Specialized expertise can be accessed remotely, allowing for shorter engagements at competitive rates (Rani et al., 2018). This trend supports efficiency gains and strategic flexibility within audit practices.

According to auditors, a drawback of remote auditing is the lack of face-to-face interaction, which they consider crucial for client interactions, follow-up inquiries, conducting audit procedures, and gaining a better understanding of clients. Experienced auditors emphasize the importance of physical presence for efficient inventory checks and examinations and building client relationships. Complex audit tasks that require large teams

also present unique challenges in remote auditing, including difficulties in collaboration, communication, and accountability (Duh et al., 2020). Moreover, monitoring individual progress and ensuring timely completion of assignments are cited as additional challenges. Respondents suggest managing junior auditors and providing support during remote auditing is more challenging than face-to-face interactions (Dogson et al., 2020). Efficiency losses in remote audits may occur due to delayed responses from auditees, prolonged time for finding and sharing documentation, and other factors that hinder effectiveness. Additionally, the absence of in-person interviews might lead to less candid responses from auditees, further affecting the efficacy of remote audits. The table below compares how the audit activities are performed in on-site auditing and remote auditing (Sun, 2019).

Table 2: Comparison of audit activities in on-site auditing and remote auditing

No.	Area	On-site auditing	Remote auditing
1.	Approach	The auditor assesses compliance, referring to information gathered directly from the client.	ICT is beneficial for emulating the steps required in face-to-face auditing.
2.	Information and data collection	Information exchanged between clients and auditors during on-site visits includes reviewing hard copies, examining electronic files and databases, and conducting in-person interviews.	Information exchanged between clients and auditors remotely includes reviewing scanned documents, inspecting cloud-based platforms, examining satellite imaging data, and conducting interviews through video conferencing.
3.	Technological category	Technology plays a supporting role in the audit process.	Technology is of primary importance to collect and share data and information.
4.	Dependency on technology	On-site audit requires minimum use of technology.	High dependence on technology both for offline and online review.
5.	Capabilities of the auditor	Auditing capacities and capabilities as specified in the institution guidelines.	Auditors must possess medium to advanced ICT knowledge and capabilities to perform audits.
6.	Procurement	Auditors make onsite inspections to inspect procurement procedures.	Auditors use emails or video conferences to retrieve information on procurement procedures.
7.	Audit planning	Audits are planned by having team meetings and preparing the necessary working plan.	Online meetings are required to schedule audits and conduct follow-ups.
8.	Continuous monitoring	Using personal computers, auditors identify the sample of abnormal transactions.	Advanced software is used to perform comprehensive sample testing and identify abnormal transactions.
9.	Audit decisions and reporting	Follow-up discussions and reporting to the audit committee and external auditors are made in person.	Follow-up discussions and reporting are performed online.

Source: Prepared by author based on literature review

There are compelling reasons to believe remote auditing does not compromise audit quality. Auditors can focus more on risk assessment and analytical methods to reduce reliance on on-site visits and mitigate potential drawbacks of remote auditing. Research suggests that close relationships between auditors and client management may compromise auditor independence and professional skepticism in data analysis, potentially leading to bias in audit judgments. Remote auditing can help mitigate such biases. Additionally, remote auditing can reduce costs for specific audit procedures and expedite evidence-gathering processes (Persellin et al., 2019).

The study findings show a positive relationship between remote auditing and audit quality for specific factors. This suggests that as remote auditing is more extensively utilized, the quality of audits conducted by auditors tends to improve. Conversely, lower-quality audits may lead to less remote auditing practices. Effective implementation of remote auditing relies on auditors' proficiency in information technology to ensure high-quality audit outcomes (Francis et al., 2021).

In practice, remote auditing can improve an auditor's ability to interpret information, leading to better performance in making diagnostic decisions. Operating remotely from the client may allow auditors to approach complex decisions with greater psychological detachment. This distance can facilitate a broader consideration of various factors during analytical procedures, thereby improving the quality of decisions (Ismanidari et al., 2022).

However, working remotely may alter the oversight managers exert over auditors, impacting task performance. Audit supervisors may opt to monitor remote work closely, requesting frequent updates and daily progress reports instead of less frequent updates. While monitoring is traditionally seen as reinforcing controls in management systems, excessive monitoring has been found to hinder deep thinking and creativity. Overly stringent supervision can reduce motivation and inhibit auditors' ability to generate innovative solutions, particularly when engaged in creative tasks (Austin et al., 2021). Practitioners suggest that the reduced physical presence associated with remote auditing may lead to lower audit quality, particularly to interactions with client management. Research indicates that individuals' higher-order cognitive processes, including the types of information they consider during evaluation, can vary depending on where they conduct their activities (Duh et al., 2020).

3. Materials and methods

The research utilizes a mixed-methods approach, combining both qualitative and quantitative research methods to provide a comprehensive understanding of the impact of remote auditing on audit quality. This approach allows for data triangulation, enhancing the findings' validity and reliability (Braun et al., 2021). The primary tool for data collection was a questionnaire distributed via Google Forms and posted on LinkedIn, targeting auditors with experience in remote and traditional on-site auditing. The questionnaire was in English, but because there may have been people who encountered difficulties in the English language, we also created a questionnaire in Albanian. Data was collected through a structured

questionnaire to capture auditors' experiences and perceptions of remote auditing. The questionnaire included:

- **Quantitative Questions:** Closed-ended questions and Likert scale items aimed at quantifying auditors' assessments of audit quality metrics, the effectiveness of remote auditing tools, and the frequency of challenges encountered.
- **Qualitative Questions:** Closed-ended questions about the benefits, challenges, and overall impact of remote auditing on audit quality, including the “other” option, where respondents could express their opinions in detail.

The questionnaire was distributed via LinkedIn to reach a broad and diverse sample of audit professionals. LinkedIn was chosen due to its extensive network of professionals and the ability to target specific groups, such as audit practitioners and industry experts. LinkedIn allows us to connect with professionals across different sectors and industries, providing access to diverse perspectives and experiences. Sharing our questionnaire on LinkedIn helped us gather insights from professionals working in various organizations, enhancing the richness and depth of our research data.

The goal was to obtain a sample size that would be statistically significant and effectively represent the diverse population of auditors. We tried to increase the response rate by creating an engaging and concise questionnaire, giving clear instructions, and ensuring anonymity and confidentiality for the respondents. A larger sample size increases the reliability and validity of the findings, but we only got 113 responses. Still, it is acceptable to generalize conclusions.

The questionnaire was distributed randomly within the targeted groups and networks on LinkedIn to ensure that the sample was not biased towards any subgroup. This approach helps obtain a balanced and representative sample.

The questionnaire was created based on the Balanced Scorecard (BSC) framework, a globally recognized tool for evaluating organizational performance from four perspectives: financial, customer satisfaction, internal processes, and innovation and growth. Introduced by Kaplan and Norton in 1996 has become a cornerstone of performance measurement. The BSC was developed to enhance management functions such as planning, control, and performance assessment by integrating non-financial indicators alongside traditional financial metrics. The framework suggests that although financial metrics are essential for assessing an organization's performance, non-financial measures offer insights into the organization's long-term sustainability. These non-financial measures, which can be quantitative or qualitative, emphasize necessary actions, parameters, and current shortcomings.

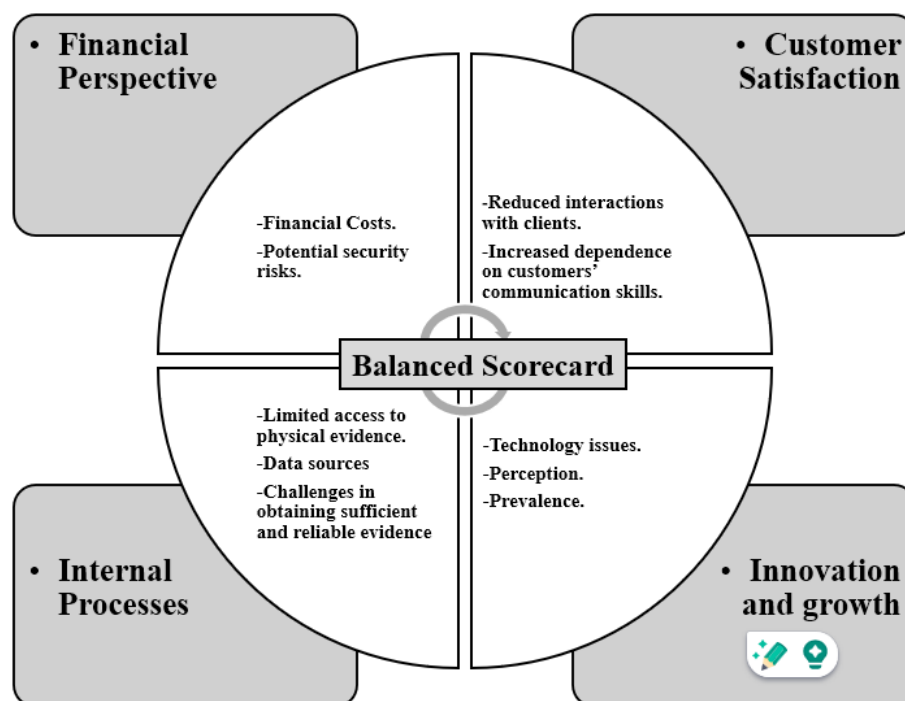


Figure 1: Main sections of the questionnaire according to the balanced scorecard framework

Source: Prepared by author

The BSC model focuses on four main areas: financial performance, customer satisfaction and retention, internal business processes, and learning and growth. Among these, the learning and growth perspective and internal business processes are internal factors, whereas customer satisfaction and financial performance are external factors. According to Ballester-Miquel et al. (2017), financial measures concentrate on cost efficiency and profitability. Customer service metrics evaluate the firm's ability to deliver quality services, effectiveness in service delivery, and overall customer satisfaction, which is influenced by price, quality, brand value, and availability. Internal business processes focus on the processes contributing to financial success and customer satisfaction, including operational activities, delivery timeliness, and responsiveness to customer concerns. Key business processes must produce high-quality outcomes (Sherifi et al., 2020). The learning and growth perspective addresses employee skills, information systems, leadership, organizational culture, and teamwork alignment. When well-trained and motivated, employees are more likely to complete tasks efficiently and effectively under solid leadership. Figure 1 shows the main areas of the questionnaire according to the BSC framework (Tuan, 2020).

4. Results and discussions

Based on the survey responses regarding the main challenges of remote auditing for ensuring audit quality, the results are summarized as follows:

- **Limited access to physical evidence:** 79.2% of respondents identified limited access to physical evidence as a significant challenge in remote auditing. This includes difficulties verifying physical assets and documentation crucial for audit procedures.

- **Reduced interactions with clients:** 54.7% noted reduced interactions with clients as challenging. Remote auditing may limit face-to-face communication, potentially impacting the depth of understanding and collaboration between auditors and clients.
- **Technology issues:** 39.6% cited technology issues as challenging during remote auditing. These issues may include connectivity problems, software compatibility issues, or disruptions during virtual meetings, affecting audit efficiency.
- **Increased dependence on client's communication skills:** 26.4% highlighted increased dependence on clients' communication skills as a challenge. Effective communication and responsiveness from clients are essential for providing accurate information and resolving audit queries remotely.
- **Potential security risks:** 66% recognized potential risks associated with remote auditing. These risks include data breaches, unauthorized access to sensitive information, and cybersecurity threats, which could compromise audit confidentiality and integrity. This area is highly costly to the enterprise financially and with high reputational costs.
- **Challenges in obtaining sufficient and reliable evidence:** 58.5% indicated challenges in obtaining sufficient and reliable evidence remotely. This includes difficulties in assessing the authenticity and completeness of digital evidence compared to physical documents or assets.
- **Perception:** There is a generally positive perception of the effectiveness of remote auditing in delivering reliable audit outcomes, albeit with some reservations among a minority regarding completeness and accuracy.
- **Data sources:** Approximately 26.4% of respondents believe remote auditing facilitates access to diverse data sources and enhances analytical capabilities. Conversely, 47.2% expressed skepticism, suggesting remote auditing does not support broader data access or more comprehensive analytical procedures. The remaining 26.4% were uncertain or had no definitive opinion.
- **Prevalence:** Among respondents, 92.5% believe remote auditing will become more prevalent.
- **Financial costs:** Over 95% of the respondents agreed that remote auditing is more cost-effective than on-site auditing. It requires fewer resources, allowing enterprises to allocate more financial means to enterprise expansion.

The survey responses identified several potential risks associated with remote auditing if not managed effectively. The results according to the BSC are summarized in Figure 2.

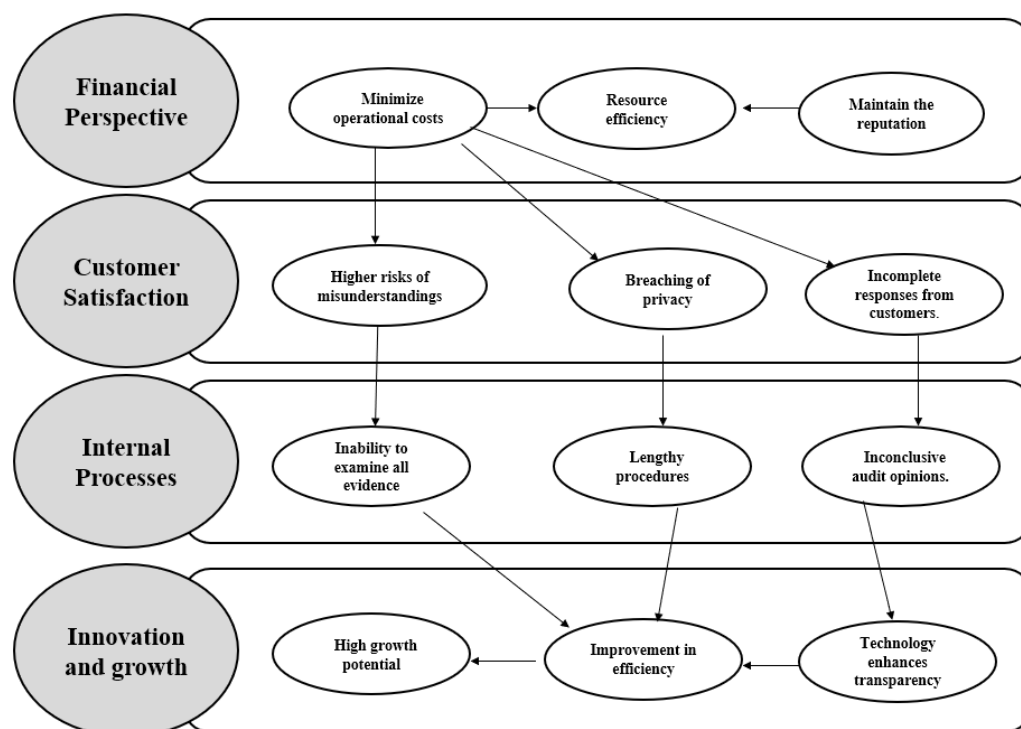


Figure 2: Main survey results based on balanced scorecard framework

Source: Prepared by author

A significant concern highlighted by 83% of respondents is cybersecurity threats such as data breaches, hacking, and unauthorized access, which could compromise the confidentiality and integrity of audit data. Technological limitations, including system failures, software glitches, and connectivity issues, were cited by 45.3% as risks that could disrupt audit processes and accuracy. The survey revealed that 43.4% of respondents identified communication barriers within audit teams or with clients as potential risks that could lead to misunderstandings and impact the quality of audit outcomes. Furthermore, 52.8% expressed concerns about data protection and privacy, highlighting the need for strong safeguards to prevent breaches and ensure compliance with regulations. The risk of data manipulation or tampering during transmission was noted by 49.1%, emphasizing the need for secure data handling practices. Lastly, 24.5% identified insufficient training as a risk that could lead to inefficiencies in remote auditing practices. Addressing these risks through effective management and mitigation strategies is crucial for ensuring remote auditing processes' future reliability, security, and effectiveness.

5. Conclusion

Differences in the utilization of remote auditing do not result in significant changes in audit quality. This suggests that other factors, such as auditor experience (which has been found to have a notable negative impact), or other unmeasured variables, may influence audit quality outcomes more (Francis et al., 2021). The lack of statistical significance concerning remote auditing could be attributed to various factors, including the specific characteristics of the sample studied, how the effectiveness of remote auditing was measured, or interactions with other variables not accounted for in the analysis.

Considering the expected increase in remote auditing, audit firms must prioritize investments in technologically solid infrastructure. This includes secure remote access tools, advanced data analytics platforms, and virtual collaboration technologies. Such investments will support efficient remote audit processes and enhance data integrity and analytical capabilities for achieving high-quality audit outcomes (Tuan, 2020).

Given the varying experiences and perceptions among auditors regarding remote auditing, audit firms must implement continuous training and skill development programs. These programs should encompass comprehensive training on remote auditing methodologies, technological tools, and data analytics. By doing so, auditors can effectively harness the capabilities of remote auditing, address challenges such as limited access to physical evidence, and maintain consistency and reliability in audit procedures (Quesado et al, 2020).

Investing in ongoing training will empower auditors to adapt confidently to remote audit environments, utilize advanced technological solutions efficiently, and uphold rigorous audit standards. This proactive approach ensures that audit firms remain adaptable and capable of delivering high-quality audit outcomes despite the increasing adoption of remote auditing practices (Mfin & Rebai, 2022). Moreover, it is essential to manage client relationships when conducting remote audits effectively. Audit firms should proactively engage with clients to understand their expectations, concerns, and feedback regarding remote audit procedures. Transparent communication about the benefits, methods, and safeguards in remote auditing can help build trust and confidence in audit results. Proactive communication also allows firms to promptly address client concerns and adapt audit procedures to uphold quality standards (Lorentzon et al., 2023).

Audit firms must implement strong quality assurance measures considering the differing views on audit quality in remote settings. This involves continuously monitoring and evaluating remote audit processes and outcomes. Setting benchmarks and metrics to gauge the efficiency and effectiveness of remote auditing compared to traditional methods will enable firms to identify areas for improvement, fine-tune audit approaches, and consistently provide high-quality audit services. Future research could delve into different aspects of remote auditing, exploring specific contexts where it may prove more effective or investigating its interactions with other variables. Despite being valued for efficiency and cost-effectiveness, our study indicates that remote auditing shows a limited direct influence on audit quality when evaluated using conventional measures.

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