

Technological Innovation and its Impact on Audit Assurance, Objectivity, and Transparency in the Digital Age

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Abstract

This paper explores the impact of technological innovation on audit assurance, objectivity, and transparency in the digital age. As emerging technologies such as data analytics, artificial intelligence, and block chain continue to transform the audit profession, auditors are faced with new challenges and opportunities. This paper considers the benefits and risks associated with the use of these technologies in audit processes, and examines the impact of digital transformation on audit objectivity and independence. Additionally, the paper explores the role of transparency in enhancing audit credibility, and discusses how technology can be leveraged to improve the transparency of audit processes. Deploying qualitative research methods such as interviews with audit professionals, case studies of organizations that have adopted new audit technologies, and document analysis of academic literature and regulatory guidance, key themes and patterns that emerge from these methods were analyzed using thematic and content analysis to gain insights into the implications of technological innovation for audit assurance, objectivity, and transparency.

Keywords: Audit quality, Digital transformation, Ethics, Technological change, Risk management