

Exploring New Paradigms in Auditing: Challenges and Opportunities in the Digital Era

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Abstract

Auditing in the digital age has faced significant transformation, giving rise to a new paradigm that brings challenges and opportunities for audit practitioners. The method used in this research is qualitative research that aims to explore new perspectives in audit practice with a focus on accounting, by conducting a comprehensive literature review of recent publications in related academic journals, as well as current research reports in audit and accounting practice. The result of the study is that in the face of increasing complexity and volume of data, the use of technology and sophisticated data analysis is key in improving the efficiency, accuracy, and relevance of the audit process. However, adapting to rapid technological developments, data security issues, and maintaining audit quality remain challenges that need to be overcome. On the other hand, digital solutions enable better collaboration between auditors and clients, respond more quickly to business changes, and provide greater value-added services. Thus, the new paradigm in auditing presents significant challenges, but also opportunities to improve audit practices to be more effective, relevant, and adaptive in the changing digital era.

Keywords: Auditing, Challenges, Digital Era, New Paradigms, Opportunities

1. Introduction

Technological evolution and rapid business dynamics make auditing and accounting procedures critical in ensuring the dependability and credibility of a company's financial data (Faisyatin, 2023). These procedures are instruments for managing risks, making strategic decisions, and fulfilling stakeholder commitments. Information technology innovations such as blockchain, artificial intelligence, and big data analytics have drastically changed accounting and auditing procedures (Ismanidar, 2023). With companies' access to large amounts of data, auditors and accountants can make more informed choices about how well companies are performing, spot irregularities, and recognize any threats.

Changes in accounting regulations and standards also affect auditing and accounting practices. Increasingly complex regulations and increasingly stringent reporting requirements require auditors and accountants to remain adaptable and ensure that the audit process and preparation of financial statements meet relevant standards (Nugrahayanti, 2023). In addition, the adoption of new perspectives in accounting, such as sustainable accounting or value measurement, brings new challenges as well as opportunities in evaluating company performance more holistically, taking into account not only financial aspects, but also social and environmental impacts.

The importance of high-quality auditing and accounting practices is becoming increasingly apparent given the complexity and dynamism of ever-evolving businesses. Accurate and reliable financial information is not only required to fulfill reporting obligations, but is also a key foundation for sound decision-making by company management, investors, creditors, and other parties involved in the business process. In this context, the latest reviews in audit practice play a key role in capturing the latest dynamics and developments (Panggabean, 2019).

Recent reviews in audit practice not only include a review of innovative and effective audit methods, but also explore how developments in information technology, regulation, and global market demands have influenced the way auditors conduct examinations and prepare audit reports (Elisabeth, 2019). By understanding and adopting relevant best practices, auditors can improve audit quality, reduce risk, and add significant value to companies and

other stakeholders. Meanwhile, a new perspective in accounting brings the idea of a more holistic measurement of company success. Traditionally, a company's success is often measured exclusively through financial aspects, such as net income and revenue growth. However, this new perspective recognizes the importance of considering non-financial factors, including the social and environmental impacts of business activities. By broadening the scope of measuring corporate success, the new accounting can provide more comprehensive insights to corporate management and other stakeholders.

The adoption of new perspectives in accounting also affects audit practice, as auditors may assess sustainability and corporate social responsibility in the context of an audit. This requires a more holistic and integrative audit approach, where auditors not only evaluate the reliability of financial information, but also provide a thorough review of the company's business practices and policies in relation to social and environmental impacts (Melinda, 2023). Thus, recent reviews in audit practice that consider new perspectives in accounting not only reflect the evolution in modern business practices, but also provide an opportunity to increase transparency, accountability, and long-term value for companies and society as a whole (Kusumawardani, 2018).

This research aims to explore the complex interaction between the latest audit practices and the adoption of new perspectives in accounting. Investigating how technological advancements such as big data analytics, artificial intelligence, and blockchain technology have changed the paradigm in audit practice. With these changes, auditors have expanded capabilities to analyze data in greater depth, identify relevant patterns, and detect risks more accurately. Big data analytics allows auditors to explore and analyze large volumes of complex data in a more efficient manner, while artificial intelligence can be used to identify patterns or anomalies that may go undetected by conventional auditing methods. Blockchain technology also plays an important role in improving data security and integrity, allowing transactions to be monitored in real-time and transparently.

The novelty of this research lies in the interdisciplinary approach that combines the latest audit practices with the adoption of new perspectives in accounting. This research not only examines technological developments such as big data analytics, artificial intelligence, and blockchain technology in the context of audit practices, but also explores how the adoption of new perspectives in accounting affects the overall audit process. In addition, this research also attempts to bridge the gap between traditional audit practices that focus on financial aspects and new perspectives in accounting that integrate non-financial factors, such as the social and environmental impacts of business activities. This reflects a paradigm shift in corporate performance measurement, where financial statements are no longer just a snapshot of the company's finances, but also reflect the overall performance of the company in a holistic manner. This research examines the implications of these changes for the audit process, including the challenges and opportunities that arise. As such, this research not only provides a deeper understanding of how auditing and accounting practices interact in the modern context, but also provides valuable insights for practitioners, regulators, and academics in this field to develop best practices and policies relevant to the times.

2. Method

This research is a qualitative study that aims to explore new perspectives on auditing practice with a focus on accounting, by conducting a comprehensive literature review of recent publications in relevant academic journals, as well as current research reports in auditing and accounting practice. In addition, it conducts a comparative analysis of the various approaches, methods, and findings expressed in the relevant literature, as well as considering case studies of current audit practices. The data collected will be analyzed qualitatively, with the aim of synthesizing the findings from various sources and compiling an overarching conclusion on the new perspectives in auditing practice and their implications in the accounting context.

3. Results and Discussion

Recent reviews in auditing practice have introduced a new paradigm in accounting that emphasizes the importance of a more holistic and adaptive approach in conducting audits. Traditionally, audits tend to focus on financial aspects only, such as financial statements and transaction records. However, this new perspective recognizes that non-financial factors also have a significant impact on the performance and risk of a company (Prakoso, 2022). These include aspects such as corporate social responsibility, environmental sustainability, and corporate governance (Widnyana, 2022). By considering these factors, auditors can provide a more complete picture of a company's condition and performance to stakeholders, including investors, regulators, and the general public. This leads to the development of a more comprehensive and proactive audit approach, which includes not only examining financial statements, but also evaluating compliance with sustainable and responsible business practices (Putri, 2023). As such, this new approach brought about a significant shift in audit practice, ensuring that audits measure not only the financial performance of companies, but also their impact on society and the environment more broadly.

The importance of non-financial factors such as social impact, environment, and corporate governance is an important milestone in the development of new perspectives in audit practice. In an era where sustainability and social responsibility are increasingly the focus of attention, expanding the scope of audits to include these aspects is a must. By incorporating the evaluation of non-financial factors into the audit process, auditors can provide stakeholders with a more holistic picture of company performance (Prasetyo, 2023). This creates an opportunity to evaluate the social and environmental impacts of the company's business activities, as well as assess the effectiveness of corporate governance in managing non-financial risks (Triyani, 2021). Thus, auditors can provide more complete and accurate reports to stakeholders, allowing them to make more informed and sustainable decisions. In addition, by incorporating non-financial factors into the audit process, companies can also increase their transparency and accountability to society and the surrounding environment. This is a positive step towards long-term sustainable value creation for all stakeholders. Thus, recognizing the importance of non-financial factors in audit practice is a significant step forward in improving the integrity and relevance of auditing in this modern era.

Technology development and data analysis play a key role in the recent transformation of audit practice. With technological advances such as predictive analytics and artificial intelligence, auditors have access to more sophisticated tools to explore and analyze company data in greater depth (Wahyudi, 2024). Predictive analysis allows auditors to identify patterns or trends that may not be detected by conventional methods, assisting in anticipating risks or opportunities that may arise in the future.

The utilization of artificial intelligence by auditors does provide many advantages. With the ability to process large volumes of data, artificial intelligence can assist auditors in conducting more efficient and in-depth analysis of company data (Nugrahanti, 2023). Through the use of machine learning algorithms and models, auditors can explore the complex relationships between various variables in company data. In addition, artificial intelligence also allows auditors to better identify anomalies or patterns that stand out. This allows them to detect potential risks or issues more quickly and accurately. Thus, auditors can make more timely and evidence-based decisions (Atmojo, 2017). The integration of artificial intelligence into the audit process has a significant impact on improving the efficiency, accuracy, and relevance of audit results. With the ability to process large volumes of data quickly and efficiently, and use machine learning algorithms and models to identify complex patterns and anomalies, auditors can better spot risks and issues, improving overall audit accuracy. In addition, providing stakeholders with more in-depth and relevant insights through sophisticated data analysis helps increase confidence in financial statements and the audit process, creating the transparency needed to ensure compliance with applicable

auditing standards and strengthening the overall integrity of the audit practice (Janwati, 2024).

The development of technology and data analysis not only improves the efficiency and effectiveness of the audit process, but also amplifies auditors' ability to provide value-added services to their clients. With access to more sophisticated tools, auditors can present a deeper understanding of the company's condition to stakeholders, assisting them in making more informed and timely decisions. This is driving audit practice towards a more proactive and future-oriented approach, ensuring that auditors remain relevant in the face of emerging challenges and opportunities in an ever-changing business environment.

The use of technology and sophisticated data analysis has become an important pillar in improving the quality and efficiency of audit practices in the modern era. With the ability to access and analyze data more quickly and deeply, auditors can make decisions that are more timely and based on more accurate evidence (Sumadi, 2022). This makes it possible to respond more quickly to changes in the business environment and take appropriate steps to manage risks or capitalize on emerging opportunities. Thus, technology and data analysis are key to ensuring that audit practices remain relevant and effective in the face of dynamic challenges in the modern marketplace. The application of technology also allows auditors to conduct audits more efficiently, by reducing the time required to collect and analyze data and conduct the overall audit process (Widyastuti, 2024). Automation and the use of intelligent algorithms in data analysis can help identify areas that require further attention more quickly, allowing auditors to focus on the truly crucial issues.

In addition, technology also facilitates collaboration between auditors and clients. With the adoption of digital collaboration solutions, auditors can work with company management to gain easier access to the data and information needed to conduct an audit. This not only speeds up the audit process, but also allows for a more open and transparent dialog between the two parties (Pratiwi, 2022). With digital collaboration platforms in place, clients can provide real-time data to auditors, allowing auditors to access the necessary information without significant delay. This creates an opportunity for auditors and clients to share insights and understanding of the company's condition, strengthening their cooperative relationship and improving efficiency in carrying out the audit process. Thus, there is no denying that the use of technology is key to improving audit efficiency and effectiveness in this modern era. Auditors who are able to make good use of technology and data analysis will be able to provide higher quality services to their clients, as well as contribute to increased transparency and reliability in corporate financial statements. Therefore, investment in technology and digital competencies has become a priority for progressive and future-oriented audit practices (Neman, 2023).

Close collaboration between auditors, company management, and other stakeholders has become essential in modern audit practice (Kurniawati, 2024). In today's complex and dynamic business environment, effective collaboration plays a key role in ensuring that audits can be conducted efficiently and the results can be trusted. A smooth exchange of information between all parties involved ensures that the evaluation of risks and opportunities is comprehensive and based on a common understanding. Collaboration between auditors and company management allows for a better understanding of the company's business operations and strategies. Auditors can gain deeper insights into the company's business practices and the factors that affect its performance. On the other hand, company management can understand the auditor's perspective with regard to risks and compliance concerns.

Involving other stakeholders such as regulators, investors, and other external parties is also important. This collaboration allows auditors to gain a broader perspective on external factors that may affect company performance (Hulifah, 2022). By understanding the needs and expectations of various stakeholders, auditors can direct their audits to add greater value to all parties involved. Effective collaboration can also increase transparency and accountability in the audit process (Azzahra, 2019). By facilitating open dialogue between all

parties involved, misunderstandings and disagreements can be minimized, and decisions can be made based on accurate and complete information. This provides confidence to all relevant parties that the audit has been conducted carefully and thoroughly, and ensures that the results are reliable. As such, close collaboration between auditors, company management, and other stakeholders is an integral component of modern audit practice. Only by working together can all parties ensure that audits are conducted efficiently and effectively, and that the results add significant value to the company and other stakeholders.

In the context of new perspectives in audit practice, auditor skill development is a top priority. Auditors are not only expected to have a deep understanding of financial aspects, but also need the skills to understand non-financial aspects that are increasingly important in the evaluation of company performance. This includes the ability to analyze the social, environmental, and corporate governance impacts of business operations. In addition, auditors also need to master advanced audit technology (Anthony, 2023). Advances in technology have changed the audit landscape, introducing tools such as predictive analytics, artificial intelligence, and data-driven auditing. Auditors need to understand how to use these tools effectively in the audit process, from data collection to analysis and reporting.

A deep understanding of the implications of regulatory changes and industry trends is also key in developing auditors' skills. Accounting regulations and standards are constantly evolving, as are industry trends that affect business practices. Auditors need to stay up-to-date with these changes and understand how they may affect the company audits they are conducting (Saputri, 2024). Thus, auditor skill development not only includes the technical aspects of traditional auditing, but also involves the ability to adapt to changes that occur in the business and regulatory environment. Auditors who possess these skills will be a valuable asset to their companies and clients, ensuring that audits are thorough and relevant in supporting sound decision-making.

The need for high ethics and integrity in audit practice is becoming increasingly important in an era where trust and transparency are highly valued aspects. Auditors have a moral and professional responsibility to maintain their independence and objectivity in conducting audits. They must act neutrally and not be influenced by external or internal factors that could affect their judgment. Independence is a key principle in audit practice that ensures that auditors can carry out their duties without any external influences affecting the audit results (Suci, 2024). Auditors must be able to identify and avoid conflicts of interest that may arise during the audit process. This includes conflicts of interest arising from financial or professional relationships with clients, as well as from other factors that may reduce their independence and objectivity.

In addition, integrity is another key aspect of audit practice that ensures that auditors act with honesty, intelligence, and fairness (Fahrati, 2023). They must respect the profession's code of ethics and ensure that all their actions and decisions are based on high moral principles. This includes avoiding conflicts of interest, not accepting bribes or gifts that could influence their judgment, and providing accurate and transparent audit reports to clients and other stakeholders. In a complex and often stressful audit environment, auditors are faced with a variety of challenges that can test their integrity and independence. Therefore, it is important for auditors to continuously raise their awareness of professional ethics and maintain their commitment to integrity in all aspects of their work. This is not only important to ensure compliance with applicable auditing standards and regulations, but also to maintain the integrity of the auditing profession and public confidence in the resulting audit results.

Overall, recent reviews in audit practice have resulted in significant changes in the way we understand and conduct audits. With a more comprehensive approach, more advanced technology, and closer collaboration, audit practice has become more relevant and effective in supporting better and sustainable decision making (Norrahman, 2023). This is a positive step toward an audit practice that is more adaptive and responsive to the challenges and opportunities that arise in a changing business environment. As such, it is important for

auditors and accounting practitioners to keep a close eye on the latest developments in audit practice and adapt their approach accordingly to changes in the business and regulatory environment. Ever-changing business dynamics and regulatory changes require heightened awareness and evolving skills from audit professionals. By staying current, auditors can observe new trends, new technologies, and changes in corporate governance that may affect audit practices. Adapting the audit approach to the changing business and regulatory environment is key to ensuring that audits remain relevant and effective. Auditors need to be flexible and responsive to their clients' needs and expectations, as well as consider the implications of changes in a broader context. This includes understanding how new technologies can be used to improve audit efficiency and effectiveness, as well as how changes in regulation can affect audit practices and compliance with audit standards.

Adopting an adaptive and proactive approach to audit practice, auditors can ensure that auditing remains an effective tool in maintaining integrity and transparency in an ever-evolving business landscape (Wahyudi, 2024). This is not only important to meet the needs of clients and other stakeholders, but also to maintain public confidence in the auditing profession as a whole. As such, a commitment to continuous learning and adapting to change is key to long-term success in auditing and accounting practices. Recent developments in audit practice have brought significant changes in the way we understand and conduct audits. A more holistic approach, more advanced technology, and closer collaboration between stakeholders have strengthened the relevance and effectiveness of audits in supporting better and more sustainable decision making. It is important for auditors and accounting practitioners to keep abreast of these developments, update their skills, and adapt their approaches according to changes in the business and regulatory environment. By maintaining integrity, objectivity, and quality of service, the audit practice will continue to be an important instrument in maintaining integrity and transparency in an evolving business era.

4. Conclusions and Suggestions

In exploring the new paradigm of auditing in the digital age, there are challenges to overcome and opportunities for audit practitioners to capitalize on. The use of advanced technology and data analysis is key to improving the efficiency, accuracy, and relevance of the audit process. Key challenges include adapting to rapid technological developments, the need to address data security concerns, and the importance of maintaining audit quality and integrity amidst digital transformation. However, by adopting the right digital solutions, auditors can capitalize on opportunities to improve collaboration with clients, respond more quickly to business changes, and provide greater value-added services. As such, the new paradigm in auditing brings significant challenges, but also offers valuable opportunities to improve audit practices to be more effective, relevant, and adaptive in the digital age.

Exploring new paradigms in auditing in the digital age has significant implications for audit practitioners and audited entities. First, the expanded use of technology and data analytics reinforces the need for enhanced auditor skills in the face of an increasingly complex audit environment. In addition, it leads to the need for a greater focus on data security, given the importance of maintaining the integrity and confidentiality of information used in the audit process. However, amidst these challenges, opportunities are emerging, particularly in improving collaboration between auditors and clients. Digital collaboration solutions enable more efficient information exchange, facilitate closer cooperation, and speed up the overall audit process. Thus, exploring new paradigms in auditing not only requires adapting to technological changes, but also presents opportunities to improve the quality, efficiency, and relevance of audit practices in the digital age.

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