Majority Science Journal (MSJ) Vol. 2 No. 2, May 2024
P-ISSN: 0000-0000; E-ISSN: 3025-1990
Available : https://jurnalhafasy.com/index.php/msj DOI: https://doi.org/10.61942/msj.v2i2.146

Recent Reviews in Audit Practice: New Perspectives in Accounting

Arlan Tahir
Department of Accounting, Faculty of Economics & Business, Yapis University Papua, Indonesia
E-mail: tahirarlan87@gmail.com

Abstract

Recent reviews in auditing practices have brought significant changes in the way companies manage and report their financial information. In this context, new perspectives in accounting play a key role in determining an effective and relevant audit approach. This article presents a thorough review of recent developments in audit practice and relevant new perspectives in accounting. The research method proposed to explore Recent Reviews in Audit Practice: New Perspectives in Accounting will begin with a literature review approach. This approach will make it possible to investigate and compile a strong theoretical foundation from various sources of information such as journal articles, books, research reports, and other relevant documents. The result of the study is that recent reviews in audit practice have shown a significant paradigm shift in accounting, which is influenced by technological advances and the rapid dynamics of the business environment. The adoption of advanced technologies, such as artificial intelligence and data analysis, has enabled auditors to improve efficiency and accuracy in the audit process, while a risk-based approach has helped them identify and manage relevant risks for clients. These changes require auditors to continuously improve their skills and knowledge, keeping up with technological developments and accounting-related regulations. Success in modern audit practice also depends on the ability to adapt to the rapidly changing and complex business environment.

Keywords: *Accounting, Audit Practice, New Perspectives, Recent Overview*

1. Introduction

Workplace effectiveness is one of the many areas of human life where the constant growth of technology has had a major impact (Riyanti, 2019). Automation of repetitive activities and more flexible team and individual cooperation have been made possible by technologies such as artificial intelligence, big data analytics, and process automation, which have revolutionized many jobs. For more productive work, digital technologies that facilitate communication and information exchange, such as content management systems, project collaboration platforms, and instant messaging applications, are used. Better decision-making is also enabled by technology, which offers faster access to resources and information. Data security, privacy concerns, and socioeconomic impacts are just some of the difficulties that technology can cause. In order to effectively adjust to these changes, it is imperative to consistently develop the knowledge and abilities necessary to evaluate the ethical and social consequences of technology use. In the world of work, technology has fundamentally changed the way we work. From the use of computers and the internet that allow for quick and widespread access to information, to the adoption of advanced technologies such as artificial intelligence and automation of production processes that increase efficiency and productivity (Andikaputra, 2022). Digital technology increases productivity by replacing automated procedures controlled by computer programs and systems with labor-intensive manual procedures. By reducing errors caused by emotional instability, fatigue, and lack of focus, these technologies reduce human error. Automation systems improve accuracy and minimize errors because they are more reliable. In addition, digital technology facilitates more efficient communication, faster data processing, and better system integration, all of which improve a business's performance and ability to compete in the market. This increases productivity and reduces errors while encouraging innovation and general business expansion.

The business world is a dynamic stage where growth and change occur at an astonishing pace. Every year, there are rapid developments in various industry sectors,

P-ISSN: 0000-0000; E-ISSN: 3025-1990
Available : https://jurnalhafasy.com/index.php/msj DOI: https://doi.org/10.61942/msj.v2i2.146

triggered by factors such as technological advancements, changing consumer trends, and the evolution of the global market. Businesses must continuously adapt and innovate to stay relevant and compete in a rapidly changing environment (Sari, 2018). Rapid developments in the business world cover various aspects, from marketing strategies to business models implemented by companies. Companies must be able to respond quickly to market changes and anticipate future trends in order to stay at the forefront of competition (Syam, 2024). Financial audits are becoming increasingly important as they provide independent assurance about the appropriateness and fairness of financial information presented to external stakeholders (Salim, 2023). Financial audits are becoming increasingly important as they provide independent assurance about the appropriateness and fairness of financial information presented to external stakeholders. In a complex and dynamic business environment, the need for transparency and accountability in financial reporting is increasingly urgent. Stakeholders, such as investors, creditors, governments, and the general public, rely on accurate and reliable financial information to make informed decisions.

The presence of a financial audit provides assurance to external stakeholders that the financial information they receive has undergone an independent and objective evaluation process. This helps build trust and increase transparency in the relationship between the company and stakeholders, thereby minimizing the risk of false or misleading information. In addition, financial audits can also detect potential fraud or harmful practices, which can protect the interests of investors and the general public. Financial audits are not just a legal or regulatory obligation, but also an important instrument for maintaining the integrity and reliability of a company's financial information. Through professionally and independently conducted audits, stakeholders can have confidence that the financial statements accurately reflect the financial condition and performance of the company, thus enabling them to make smarter, fact-based investment or financial decisions.

Shifts in regulation are creating greater demands on audit practices. Regulators issue new standards or tighten existing regulations to ensure transparency, accountability, and corporate compliance with applicable regulations. This encourages auditors to strengthen their audit methodologies and ensure that they can keep up with increasingly stringent regulatory standards (Asman, 2022), Changes in regulation can also pose challenges for auditors, especially in terms of the complexity and costs associated with complying with new or tightened standards. Auditors must be able to manage time and resources efficiently to ensure that the audit remains effective and efficient, while meeting all the demands of the imposed regulations. changes in regulation create a dynamic and demanding audit environment. Auditors must remain flexible, responsive, and constantly improve their capabilities to ensure that their audit practices remain relevant and effective in the face of evolving challenges in the business and regulatory environment.

In addition to regulatory shifts, technological advances have also had a significant impact on financial auditing practices. Technological developments have changed the way auditors conduct audits, allowing them to collect, analyze, and interpret data more efficiently and accurately. One of the main impacts of technological advancements is the use of more sophisticated audit tools and techniques. For example, data audits using big data analytics and artificial intelligence techniques have become more common. By utilizing these technologies, auditors can explore larger and more complex data sets to identify patterns or anomalies that may indicate risks or errors in the financial statements. The use of technologies such as artificial intelligence, data analytics, and cloud computing technologies allows auditors to conduct audits more efficiently and effectively. These tools assist auditors in analyzing data in depth, identifying unusual patterns, and detecting potential risks more quickly. (Nugroho, 2024). In addition, technology also helps in facilitating a more transparent and open audit process, improving data integrity and ensuring an audit trail that cannot be manipulated. This provides additional confidence to stakeholders that the audit process is conducted with integrity and objectivity (Nisa, 2021).

P-ISSN: 0000-0000; E-ISSN: 3025-1990
Available : https://jurnalhafasy.com/index.php/msj DOI: https://doi.org/10.61942/msj.v2i2.146

While technological advances bring various benefits to audit practice, auditors are also faced with new challenges. They must ensure that they have the necessary skills and knowledge to use technology correctly and effectively. This requires investment in training and technology skills development for auditors (Aditya, 2024). Overall, the role of financial auditing in maintaining the integrity and reliability of corporate financial information is increasingly important in the face of rapid economic, regulatory, and technological changes. Auditors must continue to adapt to the changing environment and utilize technological advances to improve the efficiency, quality, and added value of the audit process (Sasviranti, 2024).

The use of technology in financial audits has changed the way auditors collect, analyze, and evaluate company financial information (Prabowo, 2023). Auditors are faced with various problems that require careful handling to ensure the compliance and accuracy of financial information. data complexity is a major challenge in audit practice in the digital era. Large and diverse data volumes require auditors to manage, analyze, and verify data accurately and efficiently. Furthermore, information security is a major concern, where auditors must ensure that the data accessed and analyzed are well protected from information security threats. in the face of rapid technological advances, auditors need to continuously update their skills and knowledge in using the latest technology tools. Regulation and compliance are also relevant issues, given the rapid regulatory changes in the digital environment that affect audit practices. Based on the background that has been outlined, this article will discuss the Recent Review in Audit Practice: New Perspectives in Accounting

2. Method

The proposed research method to explore Recent Reviews in Audit Practice: New Perspectives in Accounting will begin with a literature review approach. This approach will make it possible to investigate and compile a strong theoretical foundation from various sources of information such as journal articles, books, research reports, and other relevant documents. This literature review will broaden the understanding of recent developments in auditing practice and trends in accounting that impact auditing. In addition, this approach will assist in identifying relevant theories, concepts, and frameworks that can guide further research, as well as evaluate relevant prior research in this domain. Using the literature review as a foundation, the research will go further to explore certain aspects of recent reviews in audit practice and new perspectives in accounting through additional appropriate research methods.

3. Results and Discussion

Recent reviews in audit practice illustrate a significant paradigm shift in accounting, driven by technological advances and dynamic changes in the business environment (Prakoso, 2022). These results suggest that audit practice has undergone a profound transformation, giving rise to new perspectives on conducting audits and responding to the challenges and opportunities of the digital age (Hermansyah, 2024). The shift in audit practice toward more proactive approaches, such as risk-based auditing, is an important evolution in response to an increasingly complex and dynamic business environment (Saputri, 2024). In this approach, auditors not only retrospectively evaluate risks, but also projectively identify potential future risks that could affect the financial and operational health of their clients. By analyzing these risks, auditors can design a more appropriate and efficient audit strategy, allocating their resources to areas of greatest risk. In addition, a risk-based audit approach allows auditors to provide more relevant recommendations to clients, which can assist them in managing those risks and improving their overall business performance. Thus, the shift towards a risk-based audit approach not only improves audit effectiveness, but also adds significant value to clients by providing a more holistic view of the risks and opportunities they face.

P-ISSN: 0000-0000; E-ISSN: 3025-1990
Available : https://jurnalhafasy.com/index.php/msj DOI: https://doi.org/10.61942/msj.v2i2.146

The expansion of information technology brings a number of new challenges for auditors, especially related to its wider use and complexity. Auditors must improve their integrity in using information technology to ensure that the audit process remains effective and accurate (Budi, 2021). One of the main challenges is understanding and assessing the reliability of the information systems used by the audited company. This includes checking security controls, regulatory compliance, and the validity of the data used in the audit. the expansion of information technology also brings opportunities for auditors (Ramadhani, 2024). The use of technology allows auditors to conduct audits more efficiently and effectively (Oktavia, 2015). They can use data analysis tools and artificial intelligence to identify anomalous patterns or potential risks in transaction data. In addition, auditors can utilize technology to increase transparency and accountability in the audit process. The expansion of information technology has brought significant challenges to auditors. In the face of these changes, auditors are faced with the need to improve their integrity and ability to use Information Technology (Milfayani, 2024). Integrity is very important because data reliability and security are the main focus in an ever-evolving digital environment. Auditors must understand the risks associated with technology and develop the technical skills necessary to effectively audit technology systems. With a strong understanding of technology systems and processes, auditors can ensure that the audits conducted cover key aspects related to data integrity and security. In addition to improving integrity in the use of technology, auditors must also actively follow technological developments (Jenita, 2024). These changes include the possibility that one day accounting transactions will only be presented in electronic form without paper documentation. Therefore, auditors are required to develop audit procedures that are appropriate for this evolving digital environment. The audit process should include careful testing of technological controls and development of innovative audit methods to ensure the validity and reliability of electronic data. This requires quick adaptation and flexibility in adapting audit approaches to ongoing technological developments.

In the face of the shift toward fully digitized accounting transactions, auditors must initiate innovative and adaptive audit strategies. This includes utilizing technology to verify and validate electronic data in ways that are just as effective as physical documents. Close collaboration with information technology professionals is important in meeting this challenge. Auditors need to work closely with company management and information technology experts to ensure that the audit procedures adopted reflect technological changes appropriately. Thus, the pervasiveness of information technology is not only a source of challenges, but also an opportunity for auditors to continue to evolve and add greater value to the companies they audit. This involves an ongoing collaborative effort and a commitment to continuously learn and adapt to the changing environment.

Understanding computer systems is a crucial skill for any auditor, especially when those systems are used to process accounting and financial data (Azzahra, 2024). In the scope of auditing, knowledge of concepts, terminology, and controls in data processing is very important. Auditors must be able to communicate effectively with the Electronic Data Processing (EDP) department to understand computerized activities and systems. This is because computer systems have a significant impact on the way an organization conducts its business. Auditors should have an in-depth understanding of basic data processing concepts, including how data is input, processed, stored, and output by computer systems. This knowledge enables auditors to evaluate the reliability and accuracy of data generated by the system. In addition, an understanding of the terminology used in an IT context, such as databases, networks, and operating systems, helps auditors communicate well with IT professionals and others involved in managing computer systems. The importance of understanding controls in data processing cannot be overlooked. Auditors must ensure that computer systems are equipped with adequate internal controls to prevent errors, misuse, or fraud. This includes access control, user activity monitoring, and data backup and recovery

P-ISSN: 0000-0000; E-ISSN: 3025-1990
Available : https://jurnalhafasy.com/index.php/msj DOI: https://doi.org/10.61942/msj.v2i2.146

procedures. Auditors should be able to evaluate the effectiveness of these controls and provide recommendations for improvement if needed.

According to Elisabeth (2019), there are new opportunities for auditors related to the use of technology and information audits. His findings show that skills and knowledge in information technology have a significant positive effect on auditor performance. This confirms the importance of auditors to continuously develop their understanding of systems, terminology, and basic concepts of data processing. In addition, the use of IT systems also has a positive impact on auditor performance. Auditors who actively use information technology as a tool to support their work tend to have better performance. The perceived benefits of information technology also positively affect auditor performance. The belief that information technology can help in completing audit tasks encourages auditors to adopt the technology more proactively. Thus, skill development in information technology, active use of IT systems, and belief in the benefits of the technology are key factors in improving auditor performance in this digital era.

Information technology-based auditing has a great opportunity to positively impact business development as a result of the digital revolution of the audit industry. Faster data collection, analysis, and examination are made possible by technology-based technologies such as big data analytics, artificial intelligence, and data-driven auditing. This results in more thorough findings and greater confidence in audit results. In addition, these technologies make risk-based auditing more efficient by helping auditors identify high-risk areas and use resources more wisely. Moreover, by utilizing digital collaboration platforms and integrated audit management systems, these technologies increase accountability and transparency and ensure better communication and acceptance of audit results (Aditya, 2018). With better adoption of information technology in the audit process, auditors can improve the efficiency, accuracy, and quality of the financial statements produced. This not only increases public confidence in a company's financial information, but also contributes positively to better business decision-making. Thus, digital transformation opens the door for the development of more advanced information technology-based auditing, which in turn can provide significant benefits for overall business development and growth.

In a dynamic and rapidly changing business era, the need for confidence in accurate and relevant information is becoming increasingly important (Amani, 2017). Auditors act as the frontline in verifying the reliability and trustworthiness of information presented by the company to stakeholders. By conducting regular and continuous audits, auditors can provide assurance to stakeholders that the information they use as a basis for decision making is valid, reliable, and relevant to the company's current condition.

According to Cristea (2020), a deep understanding of emerging technologies provides an opportunity for auditors to develop relevant new job skills. In an era where technology continues to evolve rapidly, auditors who gain an understanding of new technologies can integrate those skills into their audit practice. Technological developments such as big data, artificial intelligence, and the Internet of Things (IoT) have fundamentally changed the business landscape, adding complexity to the management of company operations (Rahmasari, 2023). Auditors face new pressures to understand these technologies deeply in order to audit effectively in the digital age. Big data is becoming an invaluable source of information for companies, but it also poses challenges in managing and analyzing the data. Auditors must understand how this data is collected, stored and used by companies to ensure the reliability of financial statements (Grosanu, 2020).

A review of artificial intelligence (AI) confirms its revolutionary role in data analysis, giving companies the ability to identify patterns and trends that are unreachable manually (Sukendro, 2024). In the context of auditing, auditors should be equipped with a solid understanding of machine learning algorithms and other AI techniques to evaluate the accuracy of the resulting data analysis (Bayumingrat, 2024). It requires deep data analysis skills and a comprehensive understanding of the application of AI in business situations. Azzahra (2020) highlights the impact of AI in analyzing data, highlighting how this technology

P-ISSN: 0000-0000; E-ISSN: 3025-1990
Available : https://jurnalhafasy.com/index.php/msj DOI: https://doi.org/10.61942/msj.v2i2.146

has changed the overall data analysis landscape. Through AI techniques, companies can gain deeper insights from their data, identifying patterns and trends that may not be detected manually. Therefore, a solid understanding of how these technologies work is important for auditors in evaluating the resulting data analysis results. In the context of auditing, the advent of AI offers a great opportunity to improve the efficiency and accuracy of the audit process. However, to fully utilize the potential of this technology, auditors must have sufficient skills and knowledge of machine learning algorithms and other AI techniques. The reference from Supriadi (2023) highlights the importance of a deep understanding of AI applications in a business context for auditors.

In the face of an ever-evolving digital age, auditors must continue to develop their skills in data analysis and AI technologies. This allows them to effectively evaluate the results of data analysis generated by AI systems, ensuring that the conclusions and recommendations made are based on accurate and relevant information. Meanwhile, the Internet of Things (IoT) introduces a network of physical devices connected to the internet, providing an additional source of data that companies can use to optimize work (Nahdi, 2021). However, IoT also brings new risks related to data security and privacy. Auditors need to ensure that companies have implemented adequate controls to protect data generated by IoT devices and mitigate associated security risks (Sumadi, 2022).

Collaboration between auditors and information technology professionals is becoming increasingly important in auditing complex technologies (Martaseli, 2023). Auditors must work with technology experts to understand the systems used by the company, evaluate the controls implemented, and identify audit areas that need attention (Zahirah, 2021). Thus, auditors can ensure that the company's financial statements provide an accurate and relevant picture of the company's performance and risks in an increasingly complex and digitally connected business environment.

Data analysis is crucial for auditors to conduct more comprehensive analysis in the digital era. With data from various sources such as internal systems, external platforms, and legal baseline data, auditors can gather broader information about company performance and risks (Pratiwi, 2022). This allows them to identify patterns, trends that may indicate risks or opportunities for the company. By analyzing more data, auditors can evaluate various aspects of company performance, such as finance, operational efficiency, and performance (Prasetyo, 2023). They can also identify potential problems or issues in the company's operations and look for opportunities to improve efficiency and productivity. Data analytics also helps auditors better identify risks and opportunities, providing more valuable information for the company. This is one way technology and data analytics can be used to improve audit effectiveness and relevance in a complex and rapidly changing business environment.

Auditors play an important role in improving efficiency and accountability in audits by using advanced technologies such as digital forensic analysis, big data analytics, and machine learning (Ernis, 2022). Digital forensic analysis helps identify potential threats or hazards using digital data, such as emails, files, and user activity. Big data analytics allows auditors to quickly and efficiently analyze large amounts of data, identify patterns, trends, and anomalies, and evaluate company performance. Artificial intelligence (AI) offers significant potential for auditors to improve audit efficiency and accountability by using machine learning algorithms and AI techniques, which enable auditors to quickly and accurately process data, identify patterns, and make recommendations (Pratama, 2023). By utilizing these technologies, auditors can increase the effectiveness and relevance of their audits in a complex and rapidly changing business environment.

4. Conclusions and Suggestions

Recent reviews in auditing practice have shown a significant paradigm shift in accounting, which is influenced by technological advances and the rapid dynamics of the business environment. The adoption of advanced technologies, such as artificial intelligence

and data analytics, has enabled auditors to improve efficiency and accuracy in the audit process, while a risk-based approach has assisted them in identifying and managing relevant risks for their clients. Collaboration between auditors and clients has also become more important in modern audit practices, facilitated by digital collaboration solutions. An increased focus on transparency and accountability has prompted auditors to ensure that financial statements accurately reflect the financial and operational conditions of business entities. These changes require auditors to continuously improve their skills and knowledge, keeping up with technological and regulatory developments related to accounting. Success in modern audit practice also depends on the ability to adapt to the rapidly changing and complex business environment. By understanding and responding to these changes appropriately, auditors and business entities can capitalize on opportunities to improve their performance and sustainability over the long term. Therefore, it is important for audit practitioners and relevant stakeholders to continuously adopt innovation and adapt to change, to ensure that audit practices remain relevant and effective in this digital age.

.

References

Aditya, Afrizal. 2024. Studi Literatur Tentang Efektivitas Generalized Audit Software (Gas) Dalam Mendukung Pelaksanaan Audit Syariah Di Indonesia. *Accounting Research Journal, Vol 2 (2).* Doi https://doi.org/10.56244/accrual.v2i2.750

Andikaputra, F., Yulandary, W., Zulvia, P., & Nugroho, A.B. (2022). Meninjau Efektivitas Sistem Rely-on Dalam Menunjang Pengelolaan Pelanggan Pada PT. Perusahaan Gas Negara (PGN) Area Batam. *Jurnal Manajemen Dan Profesional*, 3(2), 143-162. DOI:10.32815/jpro.v3i2.1445

Azzahra, B. (2020). Akuntan 4.0: roda penggerak nilai keberlanjutan perusahaan melalui artificial intelligence & tech analytics pada era disruptif. *Jurnal Riset Akuntansi Dan Keuangan,* 16(2), 87-98.

Bayuningrat, S. A., Alam, M. Z., & Maharani, D. P. (2024). Bentuk Internalisasi Nilai Etik Mengenai Bias Negatif dan Diskriminasi Dalam Platform generative AI. RechtJiva, 1-22. https://doi.org/10.21776/rechtjiva.v1n1.1

Budi, E., Wira, D., & Infantono, A. (2021, December). Strategi penguatan cyber security guna mewujudkan keamanan nasional di era society 5.0. In Prosiding Seminar Nasional Sains Teknologi Dan Inovasi Indonesia (SENASTINDO) (Vol. 3, pp. 223-234). DOI:10.54706/senastindo.v3.2021.141

Ernis, P. D., & Pirdaus, P. (2022). Dampak Teknologi Artificial Intelligence Pada Profesi Akuntansi. *EKOMA: Jurnal Ekonomi, Manajemen, Akuntansi*, 2(1), 131-137. https://doi.org/10.56799/ekoma.v2i1.1154

Groșanu, A., Fülöp, M.-T., Cordoș, G.-S., & Raita, G. (2020). Challenges and trends for the incorporation of big data in the accounting profession: from the traditional approach to the future professional accountant. CECCAR Business Review, 1(12), 64–72. https://doi.org/10.37945/cbr.2020.12.08

Hermansyah, D., & Wasib, A. (2024). Dinamika Perubahan Budaya di Era Globalisasi: Tinjauan Mendalam. *Journal of Religion and Social Culture,* 1(1), 17-29. https://journal.edutamora.com/index.php/jrsc/article/view/34

Jenita, J., & Zurman, E. T. (2024). Analisis Pengaruh Penggunaan Teknologi Audit Data Analytics Dalam Peningkatan Kualitas Audit Keuangan. *Jurnal Review Pendidikan Dan Pengajaran (Jrpp)*, 7(2), 3758-3764. https://doi.org/10.31004/jrpp.v7i2.26731

Martaseli, E., & Maragita, M. (2023). The Impact Of Artificial Intelligence On The Accounting Profession In The Era Of Industry 4.0 And Society 5.0. *JASS (Journal of Accounting for Sustainable Society),* 5(01). https://doi.org/10.35310/jass.v5i01.1053

Milfayani, S., Yuspita, A., & Aguspriyani, Y. (2024). Perkembangan Teknologi Informasi (Generalized Audit Software) Terhadap Hambatan dan Pendukung Proses Audit. *IJM: Indonesian Journal of Multidisciplinary,* 2(1). Retrieved from https://journal.csspublishing.com/index.php/ijm/article/view/553

Nahdi, F., & Dhika, H. (2021). Analisis Dampak Internet of Things (IoT) Pada Perkembangan Teknologi di Masa Yang Akan Datang. *INTEGER: Journal of Information Technology,* 6(1). https://doi.org/10.31284/j.integer.2021.v6i1.1423

Oktavia, I. R. (2015). Peranan teknologi informasi dalam audit. Bhirawa, 2(2), 78-84.

Prabowo, Oxy.H., Merthayasa, Alit., Saebah, Nur. 2023. Pemanfaatan Teknologi Informasi dan Manajemen Perubahan pada Kegiatan Bisnis di Era Globalisasi. *Syntax Idea*, Vol 5 (7). https://doi.org/10.46799/syntax-idea.v5i7.2522

Prakosa, D. K., & Firmansyah, A. (2022). Apakah Revolusi Industri 5.0 Dapat Menghilangkan Profesi Akuntan?. *Jurnalku*, 2(3), 316-340. https://doi.org/10.54957/jurnalku.v2i3.282

Prasetyo, D. E., Wulandari, G. A. A., & Meini, Z. (2023). Identifikasi Fraud Dalam Pemeriksaan Internal Melalui Data Analytics. Jurnal Equity, 26(1). https://doi.org/10.34209/equ.v26i1.7418

Pratama, M. N. S., Nahong, M. S., Nggi, S. A., & Bhebhe, M. C. (2023). Pengaruh Kecerdasan Buatan Dalam Proses Audit Keuangan: Tantangan Dan Peluang Di Era Digital. *Jurnal Locus Penelitian Dan Pengabdian*, 2(12), 1181-1190. https://doi.org/10.58344/locus.v2i12.2333

Pratiwi, L. L. (2022). Implementasi Blockchain Pada Akuntansi dan Audit di Indonesia. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan,* 4(6), 2185-2203. https://doi.org/10.32670/fairvalue.v5i01.873

Rahmasari, S. (2023). Strategi Adaptasi Bisnis di Era Digital: Menavigasi Perubahan dan Meningkatkan Keberhasilan Organisasi. *Karimah Tauhid*, 2(3), 622-637. https://doi.org/10.30997/karimahtauhid.v2i3.9281

Ramadhani, A., Ananda, D. A., & Azmi, Z. (2024). Teknologi Blockchain dan Sistem Akuntansi: Potensi dan Tantangan. *Indonesian Journal of Economics*, Management and Accounting, 1(1), 37-48.

Riyanti, Y. (2019). Pengaruh efektivitas penggunaan dan kepercayaan atas teknologi sistem informasi akuntansi terhadap kinerja individual pada PT. Mayapada Auto Sempurna (Doctoral dissertation, Universitas Islam Riau).

Saputri, C. S., & Zulkarnain, Z. (2024). Dampak Teknologi Informasi Mengenai Proses Audit: Teknologi Informasi. *Jurnal Teknik Mesin*, Industri, Elektro dan Informatika, 3(1), 25-38. https://doi.org/10.55606/jtmei.v3i1.3206

Saviranti, Aprilya.R., Andrian, Fuad., Audina,Mia.,Manurung, Herlina. 2024. Analisis Efektivitas Remote Audit dan Agility Audit Dalam Mendeteksi Missappropriation Of Assets Pasca Pandemi. *Jurnal Kendali Akuntans*i, Vol 2 (1). Doi https://doi.org/10.59581/jka-widyakarya.v2i1.2046

Sukendro, G. G., Yoedtadi, M. G., & Pandrianto, N. (2024). *Kecerdasan Buatan dan Evolusi Media dan Komunikasi.* Gramedia Pustaka Utama.

Sumadi, Mufti., Putra, raka., Firmanysah, Amrie. (2022). peran perkembangan teknologi pada profesiakuntan dalam menghadapi industri 4.0 dan society 5.0. *Journal of Law, Administration, and Social Science*, Vol 2 (1).

Supriadi, Iman., Maghfiroh, Rahma.U., Abadi, Rukhul., Permatasari, Oktaviani. (2023). Transformation Of Sharia Accounting Innovation: Challenges And Opportunities In Analysis Of Digitalization Era. *Balance: Journal Of Islamic Accounting*, Vol 4 (2). DOI: 10.21274/balance_vol4no2_183-203

Ketut Sukarma, I. (2023). Ethnoscience Analysis In Science Learning In Primary Schools (Elementary School). *Majority Science Journal (MSJ),* 1(4).