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The Influence of Digital Technology on Enhanced Audit Quality: A Systematic Literature Review

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Abstract
Audit quality has become an increasingly important issue in the digital era due to the rapid development of information technology, increasing business complexity, and growing stakeholder demands for transparent and reliable financial reporting. Digital technologies such as artificial intelligence, big data analytics, blockchain, and cloud computing have transformed auditing practices by improving efficiency, transparency, and fraud detection capabilities. This study aims to analyze and synthesize previous research regarding the influence of digital technology on audit quality through a systematic literature review approach. The research employed the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) framework to ensure a transparent and systematic review process. Data were collected from the Scopus database and additional relevant sources published between 2021 and 2026. A total of 22 selected articles were analyzed using thematic analysis and the Theory, Context, and Methodology (TCM) framework. The findings indicate that digital technology significantly improves audit quality by enhancing audit effectiveness, transparency, accuracy, and fraud detection capability. Agency Theory was identified as the dominant theoretical foundation, while quantitative research methods were the most frequently applied approaches. The study concludes that digital transformation plays a vital role in strengthening audit quality and recommends future research to explore emerging technologies and broader geographical contexts in auditing practices.
Keywords: audit quality, digital technology, systematic literature review, agency theory, digital transformation.

INTRODUCTION

Audit quality is a very significant issue in the global context, especially in today's digital era. Along with the advancement of information technology and the complexity of international business transactions, the demand for the credibility and reliability of financial statements is increasing from various parties, including investors, regulators, creditors, and the general public. In a dynamic and risky business context, audit quality serves as a vital oversight mechanism to improve the integrity, accuracy, and transparency of a company's financial information. In addition, digital transformation through the application of big data, analytics, and technology-based accounting systems creates new challenges and opportunities for the auditor profession, thereby strengthening the need for higher standards, capabilities, and audit processes to provide adequate confidence regarding financial statements amid the uncertainty and complexity of the digital era.

On the other hand, audit quality is an important element in ensuring the integrity and transparency of financial statements, which has a significant impact on investor decision-making and financial market stability. In recent years, advances in digital technology have resulted in

significant transformations in auditing practices, improving audit efficiency and effectiveness, and changing the roles and responsibilities of auditors. However, there is still a disparity in understanding how digital technology affects audit quality and related factors.

These changes have resulted in a significant transformation in the method of carrying out auditor duties, as well as affecting the quality and efficiency of audits (Farcane et al. (2023); Susanto et al. (2022)). Significant changes include the application of digital technologies such as cloud computing and blockchain, which have strengthened auditors' ability to collect and analyze data (Li et al., 2026). In addition, the adoption of digital technology also allows auditors to carry out audits more effectively and efficiently, as well as improve audit quality (Min et al., 2025; Zhao et al., 2026).

Recent research shows that the application of digital technology in auditing has resulted in substantial changes in the role of auditors. Auditors now function not only as auditors, but also as advisors and consultants for companies (Grossi et al. (2023); Agustí-Pérez et al. (2025)). In addition, digital technology has enabled auditors to conduct more complex and in-depth data analysis, thereby improving their ability to detect fraud and errors (Mohd Razali et al. (2025); Bonrath & Eulerich (2024)). However, the application of digital technology also presents new challenges, such as the increased need for higher digital competencies for auditors (Susanto et al., 2022).

These changes also affect audit practices in various aspects. First, digital technology allows auditors to conduct audits more effectively and efficiently, thereby improving the quality of audits. Additionally, digital technology allows auditors to conduct more complex and in-depth data analysis, thereby improving their ability to detect fraud and errors (Li et al., 2026). Third, the adoption of digital technology is changing the role of auditors from auditors to advisors and consultants (Agustí-Pérez et al., 2025). Therefore, research on audit quality is particularly relevant in the contemporary context, as understanding changes and developments in auditing practices is crucial to improving audit quality and efficiency (Farcane, et al., 2023)

To understand the empirical nature of previous research in depth, a systematic method is needed to uncover important findings that have not been formulated before in previous studies. This approach becomes crucial because previous literature reviews tend to be fragmented, where most have focused only on specific aspects of auditing or digital technologies separately, without holistic integration (Grossi et al., 2023). This creates a significant knowledge gap, especially in exploring how digital technologies such as AI, blockchain, and big data are revolutionizing auditing practices as a whole. Therefore, this study adopts Systematic Literature Review (SLR) as the primary method to answer research questions and fill these gaps, by ensuring a transparent, replicable, and bias-free process.

SLR was conducted with the Scopus database as the primary source, which was chosen thanks to its high reputation as a trusted database with a wide coverage of quality scientific literature. The article selection criteria are strictly applied, including the year of publication (the last five years to capture the latest trends), relevant keywords such as "digital technology in auditing" and "audit transformation", as well as highly reputable journals (Q1 and Q2 in the

Scimago Journal Rank) to ensure quality and relevance. Through the identification, screening, eligibility, and inclusion (PRISMA protocol) stages, this research has succeeded in integrating various dimensions related to the role of digital technology in auditing practices, including internal audits, external audits, and contributions from professional institutions such as IIA and IFAC, resulting in a comprehensive synthesis that is more advanced than conventional reviews.

The expected contribution of this SLR is the development of a new classification framework that integrates various dimensions related to the role of digital technology in audit practice. In addition, this SLR is expected to provide inter-sector policy implications that can be used by regulators and audit practitioners to improve audit quality and reduce audit risk. These implications include recommendations for strengthening audit technology regulations, digital competency training for auditors, and the integration of digital tools in national audit standards to improve overall audit quality and reduce risks such as fraud detection failure or material misstatement. Thus, this output is not only academic, but also practical to support the transformation of the auditing industry in the digital era.

METHOD

This study was a systematic literature review (SLR) that follows the guidelines of Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) as proposed by Moher et al. (2009). The PRISMA framework is designed as an international standard to improve the quality of reporting and systematic review methodologies through a systematic, transparent, and replicable approach, thereby minimizing bias and ensuring consistency in the identification, screening, and synthesis of scientific evidence (Siddaway et al., 2019). In the context of this study, the application of PRISMA includes six stages in the Watase Uake System as follows:

1) Identify keywords, criteria, and limitations
2) Selecting relevant articles
3) Search for articles from selected works and possible exclusions that are not accessible
4) Analyze the titles, abstracts, and keywords of the selected article
5) Populate paths and items from each article selected in the extraction process
6) Analyze classification, network analysis, network hypothesis, and visualization

The literature identification process is carried out by searching for articles using keywords that are relevant to the research topic, namely "Internal" AND "Audit" AND "Quality" in each research title. The data used in this study was Scopus, which was chosen because of its reputation for providing high-quality scientific articles through a rigorous indexation process. Scopus was chosen as the main database because of its ability to provide well-indexed articles and guaranteed quality, in contrast to Google Scholar which has weaknesses such as repeated search results, duplication of articles from various sources, and inclusion of articles from predatory journals (Hariningsih et al., 2024). The criteria set for searching for articles are based on the 2021 to 2026 range and are indexed in Scopus in the Q1, Q2, Q3, and Q4 quartiles.

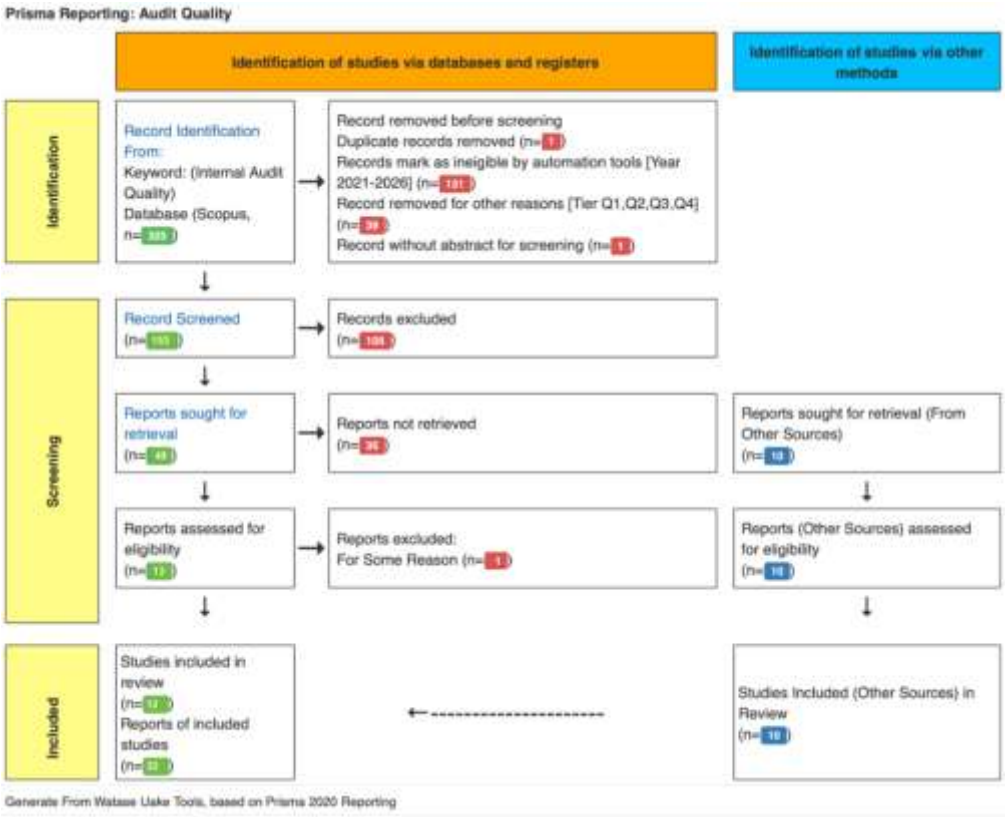

Figure 1. Article Identification and Screening

Based on previous identification, an initial search in the Scopus database yielded 325 articles. After the initial screening, articles that did not meet the criteria were excluded, namely 131 articles published before 2021, 39 articles that were not included in the Q1-Q4 quartile, 1 article that did not have an abstract, and 1 article that was deleted due to duplication of article revisions. Thus, the total number of articles remaining after the initial screening is 153 articles.

The next step is the screening and selection of the literature. Of the remaining 153 articles, 105 articles were removed because they were not relevant to the research topic. The remaining 48 articles were then searched for full-text retrieval, but 36 articles were not accessible to researchers. In addition, 10 additional articles were obtained from other sources through different methods, such as the Watase database. After that, 12 articles from Scopus and 10 articles from other sources were assessed for feasibility by the researchers.

The number of articles included in this systematic review was 22 articles (12 from Scopus and 10 from other sources). These articles were then analyzed qualitatively using a thematic analysis method integrated with the Watase Uake System (Wahyudi, 2024). This thematic analysis aims to identify themes relevant to the research topic as well as provide deeper insights into the quality of internal audits. By complying with the PRISMA protocol, this study ensures that the process of identification, screening, and inclusion of literature is carried out systematically and transparently, thereby increasing the validity and reliability of the results of this systematic review.

RESULTS AND DISCUSSION

The purpose of this systematic literature review (SLR) is to analyze and synthesize the research that has been conducted related to audit quality, focusing on relevant topics and emerging research trends. Audit quality improvement factors based on 22 primary articles that have been identified through the PRISMA protocol, with a focus on citation analysis, classification of leading journals (Scimago Journal Rank/Q1-Q4), underlying theoretical basis, and types of research methods applied such as quantitative (panel regression, SEM), qualitative (case studies, thematic analysis), and mixed-methods. In addition, this study outlines the categories of research contexts and recommends new research trends for future researchers with TCM framework analysis.

Journal Classification

Research on audit quality has been conducted in various countries and published in various reputable international journals. The distribution of the journals shows that most of the research was published in Q1 (12 journals) and Q2 (10 journals) journals, suggesting that the topic of audit quality is still a major concern among academics and researchers (Min et al., 2025; Wang & Liang, 2025). Journals with Q1 categories such as "Journal of Accounting and Public Policy", "Heliyon", and "Sustainability" are the main choices for researchers to publish their research results (Alqudah et al., 2023; Susanto et al., 2022).

Table 1 Journal Classification

Classification	Count	Tier
Cogent Business & Management	4	Q2
International Journal of Auditing	2	Q1
International Review of Economics & Finance	2	Q2
Journal of Public Budgeting, Accounting & Financial Management	2	Q1
Sustainability	2	Q1
Cogent Social Sciences	1	Q2
Emerging Markets Finance and Trade	1	Q1
European Journal of Management and Business Economics	1	Q2
Hell	1	Q1
Journal of Accounting and Public Policy	1	Q1
Journal of Accounting Literature	1	Q1
Journal of Corporate Accounting & Finance	1	Q2
Meditari Accountancy Research	1	Q1
SAGE Open	1	Q2
Scientific Reports	1	Q1

Source: Processed research data by the authors (2026)

The contribution of each journal to the research theme "Audit Quality" in this systematic review can be analyzed through a multidisciplinary perspective, a regional focus, as well as an

emphasis on specific issues, which collectively contribute to the academic literature in the field of accounting. For example, the journal *Sustainability* (Q1) further integrates aspects of environmental and social sustainability into the audit quality framework, exploring how ESG (Environmental, Social, Governance) reporting affects the independence and accuracy of auditors (Susanto et al., 2022), while the *Journal of Public Budgeting, Accounting & Financial Management* (Q2) focuses on the public sector context, discussing the implications of government audits on fiscal accountability and corruption prevention at the national and subnational levels (Hecimovic, 2025). Other journals such as *the Journal of Accounting and Public Policy* offer regulatory and policy perspectives, while *Heliyon* provides a publicly accessible platform for cross-disciplinary empirical studies that combine auditing technology with professional ethics.

The implications of this research trend show that audit quality is still a relevant and important issue in today's business and financial context. Future research can continue to develop this topic by considering the increasing role of digital technology in the audit process (Fotoh, 2025; Li et al., 2026). In addition, research can also consider different business and financial contexts in different countries (Grossi et al., 2023). Thus, research on audit quality can continue to make a significant contribution to improving audit and financial practices in the future.

Theory Classification

Based on the table, it can be identified that the most widely used theory in the context of audit quality is Agency Theory (Jensen & Meckling, 1976). Several studies such as Alqudah et al. (2023), Wang and Liang (2025), Purnamasari and Umiyati (2024), and Li et al. (2026) use Agency Theory as a theoretical foundation. The distribution of citations also shows that Agency Theory has a significant influence on audit quality research, with some studies using this theory having quite high citations, such as Purnamasari and Umiyati (2024) with 14 citations.

Table 2 Theoretical Basis

Classification	Count
Agency Theory	8
Information Asymmetry Theory	2
Resource-Based View (RBV)	3
Resource diversity theory (RDT)	1
Social Cognitive Theory	1
Social Exchange Theory (SET)	1
Technology Acceptance Model (TAM)	1
Legitimacy theory	1
Institutional Theory	1

Source: Compiled from selected Scopus-indexed journals (2026)

The use of Agency Theory in audit quality research shows that this theory is still relevant in explaining the relationship between principals and agents in the context of auditing. The implication of this trend is that audit quality research still focuses on the agency aspect and how

audit quality can affect the relationship between principals and agents. In addition, the use of other theories such as Resource-Based View (RBV) and Institutional Theory also shows that audit quality research has developed in a broader direction, covering aspects such as resources and institutions.

Therefore, the theme of audit quality is still relevant and has future research opportunities, especially due to the increasingly rapid changes in the business and technological environment (Grossi et al., 2023). Future research may concentrate on how audit quality influences investor and stakeholder decisions in the context of digitalization and sustainability (Li et al., 2026).

Research Design Classification

Based on the table provided, it can be seen that research on audit quality has been conducted with various research designs. The most widely used research design is quantitative, with 15 out of 22 studies using this method (Min et al., 2025; Wang & Liang, 2025; Qing et al., 2026; Liang et al., 2025). This quantitative method is used in a variety of contexts, such as data panel analysis (Min et al., 2025; Wang & Liang, 2025; Qing et al., 2026), survey (Alqudah et al., 2023; Leixnering et al., 2025), regression (Wang & Liang, 2025; Qing et al., 2026) and Structural Equation Modelling (SEM) (Alqudah et al., 2023; Wulandari et al., 2024) to test their hypothesis, showing a tendency to use sophisticated quantitative methods in analyzing the influence of digital technology.

Table 3 Research Methods

Classification	Count
Quantitative	15
Qualitative	5
Mix Method	2

Source: Processed literature review data by the authors (2026)

Research on audit quality still uses quantitative methods, as shown by trends shown in the research design. This may be due to the ability of quantitative methods to analyze large and complex data (Qing et al., 2026; Liang et al., 2025). However, research with a qualitative design is also very important to understand more specific contexts and phenomena (Christensen, 2022; Hecimovic, 2025).

The implication of this trend is that future research on audit quality will still be dominated by quantitative methods. However, research with qualitative design also needs to be continuously developed to understand more specific and contextual aspects. The theme of audit quality is still relevant to future research challenges and opportunities, such as the development of audit technology and regulatory changes (Grossi et al., 2023; Fotoh, 2025). Therefore, research on audit quality needs to continue to be carried out with various research designs to understand complex and dynamic phenomena.

Analysis Context Research

Based on the context of the article in table 1.4 it can be seen that the column is dominated by the theme "Digital Technology" with all 10 studies listed using this category. This shows that the topic of "Digital Technology" is very relevant in the current context of quality auditing (Min et al.,

2025; Alqudah et al., 2023; Wang & Liang, 2025). These studies cover various aspects, such as the influence of digital technology on audit quality (Wang & Liang, 2025; Leixnering et al., 2025), the effectiveness of internal audits (Alqudah et al., 2023), and transparency (Qing et al., 2026).

Table 4 Classification of Article Context

Classification	Count	Quote
Digital Technology	10	44
Governance Environment	6	16
Management Support	3	5
Economic Policy Uncertainty	1	0

Source: Authors' thematic analysis results (2026).

This trend shows that digital technology is essential for improving transparency and quality audits. Studies show that the use of digital technology can increase transparency and accountability in addition to increasing the efficiency and effectiveness of the audit process. According to research, the independence and ability of auditors are important components in determining audit quality. In addition, these implications suggest that future research should continue to investigate the ways in which digital technologies can be used to improve audit practices (Li et al., 2026; Agustí-Pérez et al., 2025). Therefore, the subject of "Digital Technology" in the context of quality audit is strongly related to future research problems and opportunities, especially in the context of continuous technological developments. Follow-up studies can explore ways in which digital technology can be used to improve audit efficiency and quality (Christensen, 2022; Bonrath & Eulerich, 2024).

Analysis Focus on Research

The table presented shows that in recent years, audit quality research has undergone a very rapid development, with a primary focus on the use of digital technologies. The data showed that the most popular theme was "Improving Audit Quality", which included 17 studies with 63 citations. This shows that researchers consistently see digital technology as a key tool to improve the credibility and reliability of financial statements in the modern era. In addition to focusing on improving overall quality, the researchers also noticed other smaller categories, such as better transparency, non-linear relationships, increased effectiveness of internal audits, and reduced audit risk. Theoretically, the topic of this research is focused on Resource-Based View (RBV), Agency Theory, and Technology Acceptance Model (TAM) to explain how digital technology can improve audit quality (Min et al., 2025; Alqudah et al., 2023; Wang & Liang, 2025). The purpose of this research is to explain the mechanism of how technology improves the quality of auditors' work results.

Table 5 Classification of Research Themes

Classification	Count	Quote
Improved Audit Quality	17	63
Increased Transparency	1	0
Internal Audit Effectiveness	1	0
Non-Linear Relationship	1	0
Reduced Audit Risk	1	2

Source: Synthesized from reviewed articles (2026).

Moreover, this analysis shows that this key concern is closely related to the increased efficiency, accuracy, and transparency generated through the adoption of digital tools. In addition, the current research focus shows how future research will focus on more cutting-edge technologies such as Artificial Intelligence (AI) and blockchain. Overall, the study emphasizes that digital transformation in the audit profession is not just a trend, but a vital need to improve audit quality amid the growing complexity of global business. Future research can observe how the audit profession can adapt to these changes.

Based on thematic analysis, research on audit quality has grown rapidly in recent years, with various aspects being studied, such as the role of digital technology in audits (Min et al., 2025; Liang et al., 2025), auditor competence (Susanto et al., 2022), and the role of internal audits in preventing fraud (Bonrath & Eulerich, 2024; Novatiani et al., 2024). These studies have been published in various reputable international journals, such as the Journal of Accounting and Public Policy, Heliyon, and Sustainability (Alqudah et al., 2023; Leixnering et al., 2025; Susanto et al., 2022).

The research topic shows that digital technologies are essential for improving transparency and quality auditing (Wang & Liang, 2025; Qing et al., 2026). These studies use a variety of theories, such as Agency Theory (Jensen & Meckling, 1976) and Resource-Based View (Barney, 1991), to explain how digital technologies can improve Audit Quality. The research must adapt to changes in the business environment and audit regulations.

Meanwhile, in the systematic analysis of research based on the TCM (Theory, Context, Methodology) framework, several important findings were shown. The dominance of certain theories in audit quality research is seen in the use of Agency Theory (Jensen & Meckling, 1976), which is used in several studies such as Alqudah et al. (2023), Wang and Liang (2025), and Li et al. (2026). Agency Theory is used to explain the relationship between principals and agents in the context of auditing. However, there are theoretical gaps that have not been explored, such as the use of other theories such as Resource-Based View (RBV) and Institutional Theory (Scott, 2008). Future research can use these theories to enrich understanding of audit quality.

The context often used in audit quality research is countries in Asia, such as China (Min et al., 2025; Wang & Liang, 2025) and Indonesia (Novatiani et al., 2024). The most commonly studied sectors are the financial sector and public companies. However, there are contexts that are

still under-researched, such as countries in Africa and Latin America. To improve understanding of audit quality, future research may look at specific industrial, social, or geographic contexts. The journal that represents the dominant context is research by Wang and Liang (2025) in China, while the journal that shows the difference is research by Hecimovic (2025) in the public sector.

Research on audit quality often uses quantitative methods, such as regression analysis (Min et al., 2025; Wang & Liang, 2025) and data panel studies (Qing et al., 2026). However, there are drawbacks to this approach, such as limitations in understanding more specific contexts and phenomena. To improve understanding of audit quality in the future, research can use qualitative methods or mixed methods (Christensen, 2022). Mixed methods not only improve internal and external validity through the convergence of evidence, but also support stronger theoretical generalizations in the face of global regulatory heterogeneity. In addition, this method allows for contextual explorations such as the impact of AI adoption on auditors' professional judgment and cognitive bias mitigation.

Research on audit quality can continue to evolve and make a significant contribution to improving audit and finance practices as this mapping of the TCM framework allows researchers to explore new theories, more diverse contexts, and richer research methods. Thus, research on audit quality can continue to evolve and make a significant contribution to improving audit and financial practices.

CONCLUSION

This systematic literature review, published in the *American Journal of Economic and Management Business* (Vol. 5, May 2026), examines how digital technologies — including artificial intelligence, big data analytics, blockchain, and cloud computing influence audit quality, drawing on 22 articles selected from the Scopus database (2021–2026) using the PRISMA framework and analysed through the Theory, Context, and Methodology (TCM) framework. The findings reveal that digital transformation significantly enhances audit quality by improving efficiency, transparency, accuracy, and fraud detection capabilities, with Agency Theory emerging as the dominant theoretical lens and quantitative methods (regression, panel data, SEM) as the most widely applied research design; the literature was concentrated primarily in Asian contexts, particularly China and Indonesia, with most studies published in Q1 and Q2-ranked journals. For future research, the authors recommend expanding beyond these geographic and sectoral boundaries particularly to underrepresented regions such as Africa and Latin America and exploring the adoption of emerging technologies (e.g., generative AI) through qualitative or mixed-methods approaches, which would enable richer, context-specific insights into how digital tools shape auditors' professional judgment, cognitive biases, and ethical responsibilities in an increasingly complex global regulatory environment.

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