



## Modernization of Audit Process: Utilization of Technology on Evaluation of Audit Evidence

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**Abstract** This study aims to examine the impact of new technologies on audit evidence evaluation and the modernization of audit standards. With advances in technology, particularly in artificial intelligence (AI), big data, and blockchain, the audit process has undergone significant changes in how evidence is collected, analyzed, and evaluated. These technologies enhance efficiency, accuracy, and transparency in audits, but also pose challenges in terms of auditor adaptation and the updating of audit standards. This literature review identifies that the use of AI and big data allows auditors to handle large volumes of data more quickly, while blockchain offers solutions to improve the security and integrity of audit evidence. Although the benefits are substantial, the implementation of new technologies requires regulatory updates, the development of auditors' technical skills, and adjustments to existing infrastructure. This study suggests the need for collaboration between auditors, regulators, and technology developers to ensure the appropriate and effective use of technology in auditing. The findings are expected to provide guidance for audit professionals and regulatory authorities in navigating the rapid changes in the auditing landscape.

**Keywords** : New Technologies , Audit Evidence Evaluation , Artificial Intelligence (AI) , Big Data Blockchain

### 1. INTRODUCTION

The external audit process relies heavily on the collection and evaluation of audit evidence, which plays a critical role in supporting or refuting management's assertions regarding the financial statements. Audit evidence, as defined in ISA 500, is "the information the auditor uses in reaching the conclusions on which the auditor bases his or her opinion" (International Auditing and Assurance Standards Board [IAASB], 2021, p. 290). The standard stipulates that the auditor must design and perform procedures that will produce sufficient appropriate evidence. These characteristics, while distinct, are related: sufficient evidence is useful only if it is also appropriate, and vice versa.

In October 2022, the IAASB issued Exposure Draft 500 (ED-500) which aims to revise and integrate standards on the evaluation of audit evidence. This initiative is a response to rapid technological developments and changes in the modern audit landscape, which affect the way auditors gather and evaluate evidence (IAASB, 2022). This study makes an important contribution to the discussion on the modernization of these standards by reviewing the academic literature published in the last 10 years on the use of technology and the application of professional skepticism during the evaluation of audit evidence.

In ISA 500, sufficiency is defined as the amount of audit evidence sufficient to support the auditor's opinion, while appropriateness is a measure of the quality of audit evidence, which is assessed by its relevance and reliability (IAASB, 2021). The quality of evidence depends on its source and how it is collected (Hirst, 1994). Evidence obtained from independent and objective sources, such as third-party confirmations, is considered the most reliable. In  
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addition, the relevance of audit evidence relates to its relationship to management's assertions tested in the audit procedures (Shelton, 1999).

Technological advances such as data analytics, artificial intelligence, and automation have impacted the process of collecting and evaluating audit evidence. These technologies enable auditors to analyze larger data populations than using only samples, thereby increasing the ability to respond to risks of material misstatement (Backof et al., 2018; Barr-Pulliam et al., 2022). However, the application of these technologies requires close supervision to ensure that the evidence collected remains sufficient and appropriate. Research by Bennett and Hatfield (2013) shows that social interactions between auditors and clients can affect the auditor's perception of the sufficiency of the evidence collected.

Evaluating audit evidence involves the application of professional skepticism, which is essential to reduce bias in decision making. Aghazadeh and Hoang (2020) found that client relationship management tools such as client satisfaction surveys can influence auditors to accept more information from clients, thereby reducing the effort to collect relevant independent evidence. This study underscores the need for auditors to maintain high levels of skepticism despite the use of advanced technology.

Research by Rasso (2015) shows that documentation instructions that encourage auditors to think abstractly (high-level construal) can help in identifying patterns from complex audit evidence. This finding is consistent with the construal-level theory (Trope & Liberman, 2010) which suggests that abstract thinking can help auditors combine various elements of evidence into a more holistic picture.

The use of modern technology in the audit process has changed the way audit evidence is gathered and evaluated. It is important for the IAASB to consider the findings of recent research on the influence of technology, external factors, and cognitive approaches to enhance existing standards. Enhancements to ED-500 could include more specific guidance on how technology should be used to gather sufficient appropriate evidence, and how auditors can more effectively apply professional skepticism in the digital age.

## **2. LITERATURE REVIEW**

As technology advances, modern audit practice is undergoing a significant transformation that impacts how auditors collect, evaluate, and interpret audit evidence. Technologies such as big data, audit data analytics, and audit process automation have had a significant impact on auditor decision making and the quality of evidence produced (Alles & Gray, 2016; Cooper et al., 2019).

The use of audit technology increases the auditor's capacity to process and analyze large and complex volumes of data. According to research by Barr-Pulliam et al. (2024), the application of advanced technologies such as data analytics and artificial intelligence changes the auditor's approach to evaluating audit evidence and making more informed and efficient decisions. Eulerich et al. (2023) stated that data-based audit technology increases the effectiveness of evidence collection, reduces human error, and speeds up the audit process.

Hammersley and Ricci (2021) suggest that the use of technology-based audit programs helps auditors in collecting more accurate and comprehensive evidence. On the other hand, Appelbaum et al. (2020) highlight the challenges faced by auditors in maintaining professional skepticism when using new technologies, especially amid time pressures and the need to process highly complex data.

Research reveals that technology integration in auditing also requires auditors to improve their ability to assess the source and quality of evidence (Brazel et al., 2016). Grenier (2017) points out the importance of maintaining professional skepticism in an era of industry specialization and the use of advanced technology. With the increasing volume of data, auditors need to sort out relevant information from less useful data, as well as remain alert to potential cognitive biases that can affect their evaluations (Chang & Luo, 2021).

However, not all studies show entirely positive results. Dyball and Seethamraju (2022) warn that the adoption of technologies such as blockchain in audit practice can pose new challenges in audit quality oversight. Meanwhile, Bennett and Hatfield (2013) note that differences in understanding and skills between senior auditors and new staff can affect the overall collection and evaluation of evidence.

This research shows that although technology has a significant positive impact on improving the efficiency and reliability of the audit process, careful implementation and close oversight are essential to ensure that auditors can maintain the integrity and quality of their evaluation of evidence.

### **3. METHODOLOGY**

This study uses a qualitative literature review approach to analyze and evaluate the impact of new technology on audit evidence evaluation in the context of audit standard modernization. Literature review is an appropriate method in this study because it allows researchers to explore and synthesize previous findings relevant to the topic discussed, as well as to explore existing knowledge from various academic and practical sources.

The data in this study were collected through a literature search involving journal articles, books, industry reports, and other academic sources relevant to the topic. The literature sources used were selected based on the following criteria: Recent publications: Articles and research published in the last 5-10 years will be the main focus to ensure relevance to the latest technology trends in auditing.

Relevance to the research theme: Only literature that directly addresses the impact of technology on the evaluation of audit evidence is selected. Reliable sources: Literature published by leading academic journals, accredited research institutions, and professional organizations in the field of accounting and auditing. The search process is carried out through academic databases. The researcher also uses references from the identified literature to find additional relevant sources.

The data analysis was conducted using a thematic method that identified key themes in the literature related to the impact of new technologies on the evaluation of audit evidence. These themes include, but are not limited to: Use of technology in auditing: This includes the application of AI-based audit software, big data analytics, and blockchain in the audit process. Changes in audit standards: Evaluate how new technologies affect existing audit standards and the adjustments that need to be made to accommodate these developments.

Effectiveness of audit evidence evaluation: An analysis of how technology improves or changes the way auditors evaluate audit evidence.

Once the main themes are identified, the researcher will compile a synthesis of findings from the various literatures to provide a comprehensive picture of the influence of technology on the audit evidence evaluation process.

To ensure the quality and validity of this research, the researcher will use several criteria: Credibility: The selected literature must come from trusted and recognized sources in the field of accounting and auditing. Transferability: The research findings are expected to be applicable to the audit context in general, taking into account technological developments that apply in various countries. Dependability: The literature selection process will be carried out systematically and structured to ensure the consistency of the research results.

#### **4. RESEARCH RESULT**

This study aims to explore the impact of new technologies on the evaluation of audit evidence in order to modernize audit standards. Based on the literature review that has been conducted, several important findings were found that can provide a comprehensive picture of the changes that occur in audit practices due to the latest technology.

### 1. Use of Technology in the Audit Process

Along with the development of technology, the application of digital tools in audit practice is increasingly widespread. Technologies such as artificial intelligence (AI), big data analytics, and blockchain have been shown to increase efficiency and effectiveness in evaluating audit evidence. Based on research by Agoglia and Dilla (2020), AI can automate many time-consuming audit processes, such as transaction analysis and data verification, which previously required large amounts of human labor. In addition, the use of big data allows auditors to analyze much larger volumes of data at speed and higher accuracy, which enriches audit evidence and improves the quality of the evaluations performed.

Blockchain technology has also been highlighted in several studies (Moffitt & Vasarhelyi, 2020), which show the potential of blockchain in increasing transparency and accuracy in recording financial transactions. This allows auditors to verify evidence in a more efficient and secure manner, reducing the risk of errors or data manipulation.

### 2. Changes in Audit Standards in Response to New Technologies

As new technologies are adopted, existing audit standards need to be updated to reflect the use of these technologies in the audit process. For example, current standards focus more on manual approaches to evaluating audit evidence, which need to be adjusted to more efficient technology-based audit techniques. According to Williams and Gutierrez (2021), auditors must now consider technology tools in designing and performing audit procedures to ensure that the audit can cover all relevant information, including data provided by cloud-based systems or IoT (Internet of Things) devices.

The study also notes that international audit organizations such as The Institute of Internal Auditors (IIA) (2022) have released new guidelines recommending the use of technology to improve audit quality, as well as providing guidance on how to integrate digital tools into the audit evidence evaluation process. This update of audit standards is expected to address new challenges that arise with the development of technology and new ways of generating and managing data.

### 3. Impact of Technology on Evaluation of Audit Evidence

The impact of technology on the evaluation of audit evidence is significant. Technology allows auditors to access more, faster, and more accurate evidence. In this regard, technology has introduced major changes in the way audit evidence is collected, analyzed, and evaluated.

For example, with big data analytics, auditors can now assess data from multiple sources in real-time and in greater depth. This allows auditors to identify previously undetectable patterns or anomalies, improving their ability to detect fraud or material errors in financial

statements (Williams & Gutierrez, 2021). This has the potential to improve the quality of audit decisions and reduce the risk of auditors missing errors.

However, on the other hand, there are challenges that arise related to the use of this technology. One of them is the need for higher technical skills for auditors. Adopting new technologies requires intensive training and a deep understanding of the digital tools used in auditing. Without adequate skills, there is a potential that auditors could be hampered in utilizing the full potential of the technology (Moffitt & Vasarhelyi, 2020).

#### 4. Relevance of Updated Auditing Standards in Global Practice

The study also found that updated audit standards and the use of technology in auditing are highly relevant worldwide. Many countries are beginning to adopt technology in their audit practices, with some of the more advanced countries having introduced regulations that encourage the use of technology in auditing. However, the implementation of technology still depends on the readiness of infrastructure and human resources in each country.

According to The Institute of Internal Auditors (IIA) (2022), although technology provides many benefits, effective implementation requires clear regulations and proper training for auditors. In addition, international audit standards such as IFAC (International Federation of Accountants) are also reviewing the application of technology-based audit principles to ensure that the application of technology can be carried out in a consistent and acceptable manner worldwide.

The results of this study indicate that new technologies have a significant impact on the modernization of audit standards, especially in the evaluation of audit evidence. The use of artificial intelligence, big data, and blockchain have improved the ability of auditors to evaluate evidence in a more efficient and accurate manner. However, to maximize the potential of technology, it is necessary to update audit standards as well as train and improve auditor skills. Therefore, the development of audit standards that are responsive to technological advances is essential to improve the quality and effectiveness of the audit process globally.

## 5. DISCUSSION

This study aims to explore how new technologies affect the evaluation of audit evidence and modernize audit standards. The results of the literature review show that the latest technologies such as artificial intelligence (AI), big data, and blockchain have a significant impact on the way audits are conducted, especially in terms of collecting, analyzing, and evaluating audit evidence. This discussion will discuss the main findings of this study by

referring to the comparison of previous research results and providing insights into the challenges and opportunities arising from the application of technology in auditing.

### 1. Use of Technology in Auditing: Increasing Efficiency and Accuracy

One of the main findings of this study is the use of technology in auditing that has increased efficiency and accuracy in evaluating audit evidence. Artificial intelligence (AI) and big data allow auditors to analyze large amounts of data quickly and accurately, which was previously difficult or even impossible to do manually. This is very relevant to the findings of Agoglia and Dilla (2020), which show that AI can automate audit processes such as transaction verification and internal testing, thereby reducing the time required to identify potential errors or fraud in financial statements.

Research by Moffitt and Vasarhelyi (2020) also supports this finding, stating that technologies such as robotic process automation (RPA) can accelerate data processing and improve the accuracy of audit results. This technology allows auditors to focus on more complex analysis and more weighted decision making, while routine processes can be managed automatically. By using AI and big data, auditors can not only accelerate the audit process but also ensure that the data examined covers the entire spectrum of relevant information, which improves the quality of audit evidence evaluation (Williams & Gutierrez, 2021).

However, although this technology promises high efficiency, the biggest challenge faced is the readiness of auditors and audit firms to adapt to these new tools. As stated by Moffitt and Vasarhelyi (2020), although many large companies have adopted this advanced technology, there is still resistance from some audit practitioners who feel less confident in using the technology. This shows the importance of training and developing technical skills for auditors to ensure they can utilize technology optimally.

### 2. Blockchain's Impact on Security and Transparency of Audit Evidence

In addition to AI and big data, blockchain is also increasingly being used in audits to increase transparency and security of audit evidence. Blockchain allows data to be recorded in a decentralized system, where every transaction is permanently recorded and can be verified by all parties involved. Research by Moffitt and Vasarhelyi (2020) shows that blockchain technology can increase the reliability of audit evidence by ensuring that the evidence submitted cannot be manipulated or changed without being detected.

Research conducted by Cummings et al. (2021) also supports this by showing that blockchain can be used to digitally verify and store audit evidence, reducing reliance on physical documentation and increasing efficiency in the audit process. Thus, blockchain

provides an additional layer of security in audits, reducing the risk of errors and fraud that can occur in traditional audit evidence management.

However, despite the enormous potential of blockchain, the challenges that arise are the issues of adoption and implementation in the wider audit world. Several studies (Sullivan & Hossain, 2020) note that although blockchain promises a solution for more transparent audits, there is still uncertainty about how this technology can be integrated into existing audit systems, and how regulators and audit professionals will adjust to the implementation of this technology in a legitimate and internationally recognized audit process.

### 3. Changes in Audit Standards: The Impact of Technology on the Regulatory Framework and Audit Procedures

This study also found that the application of technology in auditing affects changes in existing audit standards. According to Williams and Gutierrez (2021), existing audit standards need to be updated to accommodate the use of technology in the audit process. This is due to the fact that technology has changed the way audit evidence is collected and evaluated, as well as introducing new audit procedures that require adjustments within the existing regulatory framework.

For example, international audit standards issued by IFAC (International Federation of Accountants) have begun to introduce guidance on the use of technology in audits. This guidance aims to assist auditors in integrating new technologies, such as big data and AI, into their audit procedures, while maintaining the basic principles of auditing that ensure quality and accountability (IFAC, 2022). This is also supported by research by Albrecht et al. (2021) which states that audit standards must pay attention to technological developments that affect the process of collecting and evaluating audit evidence, to ensure that technology is used in a legitimate and accountable manner.

However, despite the efforts to update audit standards, several previous studies have also shown that the process of updating audit standards is often slow, especially due to the many variables that need to be considered in formulating new regulations (Feng et al., 2020). Therefore, collaborative efforts are needed between regulatory authorities, auditors, and technology developers to create relevant audit standards that are able to respond to the challenges faced in the modern audit world.

### 4. Impact of Technology on Auditor Competence

Another important finding is the need for auditors to have higher technical competencies in order to manage and interpret new technologies in audits. Research by Cummings et al. (2021) shows that the success of technology integration in audits depends not



only on the tools used, but also on the technical skills possessed by the auditors themselves. Without sufficient skills in technology, auditors may have difficulty interpreting data generated by AI or blockchain-based tools, which in turn can affect the quality of audit evidence evaluation.

Several studies also revealed that continuous training is key to improving auditors' ability to adapt to new technologies (Sullivan & Hossain, 2020). This reflects the importance of training programs that focus on developing technical skills, as well as understanding how to use and evaluate the results obtained through technology in auditing.

#### 5. Challenges in Adopting New Technologies in Audit

Despite the many potentials offered by new technologies, this study also identified several challenges in adopting technology in audit practice. As suggested by Moffitt and Vasarhelyi (2020), key challenges include implementation costs, availability of adequate infrastructure, and resistance to change among audit practitioners who are accustomed to traditional audit methods. Adopting technology requires significant investment in hardware and software, as well as time and resources to train auditors.

Research by Agoglia and Dilla (2020) also shows that although new technologies offer great benefits, many audit firms still face difficulties in harnessing the full potential of these technologies due to a lack of understanding or readiness of existing technological infrastructure.

From the results of this study, it can be concluded that new technologies, such as artificial intelligence, big data, and blockchain, bring major changes to the audit process, especially in terms of evaluating audit evidence. However, the application of these technologies also poses challenges in terms of updating audit standards, developing auditor skills, and adopting adequate technology. Therefore, to ensure that technology is used effectively in audits, collaborative efforts are needed between auditors, regulatory authorities, and technology developers to create relevant regulations and support the implementation of technology in more efficient and accountable audits.

#### 6. CONCLUSION

New technologies, such as artificial intelligence (AI), big data, and blockchain, have a significant impact on the audit process, especially in terms of evaluating audit evidence. These technologies enable auditors to collect, analyze, and evaluate evidence more quickly, accurately, and efficiently compared to traditional methods. The use of AI and big data in auditing provides significant benefits in terms of accelerating the process of verifying and

analyzing large volumes of data, which was previously difficult to achieve. In addition, blockchain increases the transparency and security of audit evidence, by allowing for more secure and undetectable recording, which enhances the integrity of the audit process.

However, the implementation of this technology also brings its own challenges, such as the need for higher technical skills from auditors and updating audit standards to adapt to technological developments. Updating audit standards is crucial to ensure that new technologies are used in a legitimate manner and meet high audit quality requirements. In addition, technology adoption among audit firms is still hampered by implementation costs and infrastructure readiness, as well as resistance to change among audit practitioners.

Thus, to maximize the potential of technology in modernizing audits, collaborative efforts are needed between auditors, regulators, and technology developers. This includes a critical role in the development of ongoing training and education to improve auditors' technical competencies, as well as regulatory updates that support the use of technology in more efficient and effective audits.

## **7. LIMITATION**

Although this study provides valuable insights into the impact of new technologies on the evaluation of audit evidence, there are some limitations that need to be considered. **Limited Literature Sources:** This study only relies on literature available in several major databases, such as Google Scholar, Scopus, and JSTOR. Thus, it is possible that some other relevant studies or sources of information have not been reached. Most of the literature used also comes from academic publications, which may not cover the practical experience of audit firms or the wider industry sector.

**Focus on Specific Technologies:** This study focuses more on technologies such as AI, big data, and blockchain. While these technologies are highly relevant in the context of modern auditing, it is possible that other technologies that are also influencing audit practices, such as cloud computing or specialized audit software tools, have not been fully explored in this study.

**Time and Context Limitations:** Most of the literature analyzed is time-limited, i.e. published in the last few years. This means that the findings in this study focus on the latest technological developments that are temporary and may change rapidly over time. Technology adaptation in auditing is still in its infancy, and regulatory changes or faster technological advances may affect the conclusions drawn.

**Variation in Technology Adoption:** The study notes that there is variation in technology adoption among audit firms in different countries or regions. While technology has begun to

be adopted in some developed countries, adoption challenges in developing countries or smaller audit firms may be more significant. Therefore, the results of this study may not fully reflect the challenges faced by all audit practitioners globally.

**Potential Bias in Source Selection:** Since this study is based on selectively selected literature from published sources, there is a potential bias in the selection of certain articles or sources that may focus more on the positive impacts of technology in auditing, while potential major issues or challenges may be less discussed.

Nevertheless, this study makes a valuable contribution to the understanding of how new technologies affect audit standards and the evaluation of audit evidence, but further research is needed that can broaden the scope, deepen the analysis of a wider range of technologies, and explore their impact across various audit contexts around the world.

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