

عنوان مقاله:

Emerging technologies in audit environment: Use and Perceived importance among Independent auditors

محل انتشار:

هجدهمین همایش ملی حسابداری ایران (سال: 1399)

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خلاصه مقاله:

The emergence of new technologies in various areas such as auditing is undeniable. As a result of the emergence of new technologies, businesses have undergone many changes. No research ever examined the level of importance and use of technologies in audit environment. Relevantly, a group of items e.g. Audit ۴.۰, Blockchain, Data Analytical Tools, Productivity Tools etc. all aggregated to evaluate the auditor's views. As a result, this research is unique in terms of the breadth of the statistical population, its innovation, and its location which is within Iran's geographical area. This research is very applicable to professional auditors. Both employers and the founders of the firms. Academics can also benefit from the results of this study. The descriptive survey study was used to describes the level of use importance of innovative technologies among ۱۹۶ auditors and find any correlation between ۳۱ emerging technologies and quality ranking of the audit firms. In general, the results of this paper enumerate that Iranian auditors have a relatively acceptable knowledge and willingness to use emerging technologies including, Blockchain, Audit ۴.۰ etc. in auditing. However, Currently, due to various reasons such as lack of access to global markets, political and economic constraints, such facilitators are rarely used in auditing. For instance, technologies including, RPA, AI, CPS are not used by Iranian auditors at all. Or although, the Use of some items including Drones, Censors, GPS, RFID, .was very low; but the Importance level of the related tools was moderate

کلمات کلیدی:

.Blockchain, Audit ۴.۰, Data Analytics, Social Media, audit firm quality ranking

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