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Auditor Professional Care on Digitization and Artificial Intelligence and Their Impact on Audit Quality in Iraqi banks

عناية المدقق المهنية بالرقمنة والذكاء الاصطناعي وأثرها على جودة التدقيق في المصارف العراقية

Abbas Mohsin Areef Alsaeedi
م.د. عباس محسن عريف السعيدي
Almamon university college\ Baghdad- Iraq
abbas.m.areef@almamonuc.edu.iq

Salsal Sadek Kanaan
م.د. سلسل صادق كنعان
Almamon university college\ Baghdad- Iraq
salsal.s.kanaan@almamonuc.edu.iq

Dr. Bilal Muhanna
م.د. بلال مهنا
Almamon university college\ Baghdad- Iraq
isksamer@gmail.com

Samir khaled rashed
م.م سامر خالد رشيد
[3]Ministry of health\ Baghdad- Iraq
isksamer@gmail.com

المستخلص:
يهدف هذا البحث إلى دراسة تأثير الرعاية المهنية للمدققين في مجال الرقمنة والذكاء الاصطناعي APCDAI على جودة التدقيق AQ. ولتحقيق أهداف هذه الدراسة، أُجري مسح ميداني لجمع آراء 91 مدققًا يعملون في بيئات الشركات والقطاع الخاص. واستُخدم استبيان يتكون من أسئلة تتعلق بمتغيرات الدراسة لجمع الإجابات. وتهدف هذه الدراسة إلى توضيح تأثير المتغيرات ومدى الارتباط والتأثير بينهما. وقد اعتمدت هذه الدراسة على المنهج الوصفي التحليلي لجمع البيانات وعرضها. وقد فُحصت الافتراضات باستخدام البرنامجين الإحصائيين SmartPLS4 و SPSS28 وأشارت النتائج إلى أن استخدام الرعاية المهنية للمدققين في مجال الرقمنة والذكاء الاصطناعي APCDAI كان له تأثير إيجابي على جودة التدقيق AQ بشكل عام. كما تُشير النتائج إلى أهمية ودور الرعاية المهنية للمدققين في مجال الرقمنة والذكاء الاصطناعي في تحقيق الجودة وتحسين الأداء وتطوير الكفاءة المهنية والتكنولوجية للمدققين.
الكلمات المفتاحية: الرعاية المهنية للمراجعين في مجال الرقمنة والذكاء الاصطناعي APCDAI، جودة التدقيق AQ، البنوك العراقية IB .

Abstract:

The objective of this research is to examine the influence of auditor professional care on digitization and artificial intelligence (APCDAI) on the audits quality (AQ). To accomplish the objectives of this study, a field survey was conducted to collect the viewpoints of 91 auditors working in both corporate and private environments. A survey consisting of questions related to the variables of the study was used to collect responses. The aim of this study is to demonstrate the impact of the variables and the magnitude of the correlation, connection, and influence between them. This study employed a descriptive-analytical approach to gather and present data. The assumptions were examined using the statistical software SmartPLS4 and SPSS28. The results indicated that the use of auditor professional care on digitization and artificial intelligence (APCDAI) had a positive impact on the overall (AQ). The results indicate the importance and role of the auditor's professional care for digitization and artificial intelligence in achieving quality, improving performance, and developing auditors' professional and technological efficiency.

Keywords: Auditor Professional Care on Digitization and Artificial Intelligence (APCDAI), Audit quality (AQ), Iraqi Banks (IB).

Introduction

Achieving AQ is crucial for several reasons, one of which is guaranteeing dependability and accuracy. The dependability of the results and final reports is enhanced by the increased correctness of the reviewed and verified data and information, which is a result of AQ. Observance and Adherence: Having high-quality audits done may help make sure that all processes and procedures follow the rules. Optimizing Processes Improving the company's internal processes and procedures is possible after reviewing the audit report and the auditor's recommendations. Financial, operational, or regulatory risks can be better identified and mitigated with high-quality audits. In

support of honesty and openness AQ may improve honesty and openness, both internally and with outside parties, by producing trustworthy reports. Because it affects operational openness, fights corruption, ensures dependability, and complies with local and international rules and regulations, AQ is very important in Iraq. Nevertheless, there are a number of obstacles that impact the quality of audits in Iraq.

Auditors are dedicated to adhering to accounting and auditing principles and practices in compliance with rules and instructions to guarantee the delivery of audit services with a high standard of quality and professionalism (Pisani, 2022). The auditor should be impartial and truthful, and he must avoid any potential conflicts of interest that could influence the judgments he makes in his professional and technical capacities (Kelly & Larres, 2023). When it comes to carrying out the task in a manner that is in accordance with professional norms and rules, it is essential for the auditor to possess the relevant qualifications and to have received enough training (Alqudah et al., 2023). In order to guarantee the quality of the audit, it is necessary for the auditor to exercise the appropriate level of APCDAI. In the event that the auditor does not provide the appropriate level of APCDAI when carrying out his duties, the quality of the audit may be negatively impacted. Listed below are some of the connections that exist between the quality of audits and the provision of proper APCDAI (Ardillah & Chandra, 2022). Auditing is a detached and unbiased activity that provides assurance and advice with the goal of enhancing an organization's operations (Faboyede et al., 2022). AQ is essential for attaining an organization's objectives through a methodical and structured process of assessing and enhancing the efficiency of governance, risk management, and control. The purpose of the audit is to assist organization members in properly fulfilling their obligations (Almasria, 2022). Auditing offers them comprehensive analyses, evaluations, suggestions, consultations, and information pertaining to the audited operations, enabling them to make well-informed judgments (Mhlongo, 2021). To make sure the right things are done with the audit results in mind, the auditor does follow up. The purpose of the follow-up is to ascertain if the necessary corrective steps were really implemented and yielded the expected outcomes, or if authorities were held responsible for the consequences of failing to implement the remedial activities outlined in the report (Almasria, 2022).

The inherent quality of auditing is a significant and pressing issue that poses a genuine challenge to the auditing profession. The research topic revolves around the challenge of implementing auditing quality and the growing detrimental effects of this gap or loophole inside the Iraqi corporate environment. Additionally, there is a growth in the complexity and severity of the difficulties and obstacles that develop. The auditing profession, however, is characterized by instability and unpredictability. In order to facilitate a more effective understanding and response to the study, it was dissected into a interrogative statement. what is the extent of (APCDAI) influence on AQ?

literature Review

The study of Ardillah & Chandra, (2022) examine auditor independence, ethics, experience, and proper APCDAI, which can reduce financial statement misstatements. This research examined Tangerang public accounting firm auditors. Convenience-sampled causal research. March to June 2020 was the Coronavirus pandemic study period. The hypothesis test method in this study is multiple regression. This study found that auditor independence, ethics, expertise, and proper APCDAI do not impact AQ. This research should help auditors make judgments to increase AQ, especially based on their expertise and APCDAI.

This study Sari & Tiara, (2020) examined how Professionalism, Accountability, Competence, Auditor Independence, and APCDAI affect AQ. Distributing validated and reliable surveys collected data. The research was done at 18 Medan public accounting companies. A purposive sample of 66 auditors was taken. The Medan accounting firm's AQ was partially affected by professionalism. The Medan accounting firm's AQ depends on accountability. The Medan

accounting firm's AQ depends on competence. At the Medan accounting company, auditor independence does not affect AQ. The Medan accounting firm's AQ depends on expert attention. The results also reveal that professionalism, accountability, competence, auditor independence, and appropriate APCDAI affect AQ at the Medan accounting company.

The study of Lamba et al., (2020) examines how auditor independence and ethics affect AQ through professional skepticism. All research participants were auditors from the Inspectorate of Regional Government, Papua Province, Indonesia. This study was quantitative. Purposive sampling was used. SPSS 21 was used for route analysis. The study found that auditor independence influences professional skepticism. AQ and professional skepticism are positively and significantly affected by auditor independence and ethics. Next, professional scepticism improves AQ, but AE does not. In conclusion, independence and ethics affect AQ in Indonesia without professional skepticism.

The study of Salih & Flayyih, (2020) examines how auditing quality reduces the risks of the external audit profession in Iraq, including the rise in administrative and financial corruption and the lack of audit laws. The accounting profession relies on appropriate and honest financial disclosures to provide users with high-quality information, which is heavily influenced by economic decisions. Through a descriptive analytical questionnaire, our research established a knowledge foundation for auditing quality and external auditing risks. Using a random sample of accounting and auditing specialists and university professors and auditors with higher degrees, it was found that AQ has reduced the risk of the external audit profession.

The study of Rajgopal et al., (2021) include 45 GAAS-based audit failures from 141 AAERs and 153 securities class action cases from 1978 to 2016. Next, we validate common AQ proxies using these claims. Restatements consistently anticipate all six primary audit problems. One city specialized auditor and the ratio of audit fees to total fees predict five of the most noted faults. We found that AQ proxies' prediction value varies on (i) the settings researchers are studying and (ii) the audit flaws expected to matter in the setting. Restatements and the audit fee-to-total fee ratio may be used as AQ proxies in future auditor independence investigations.

The study of Putria & Mardijuwonob, (2020) examined the link between competence, work experience, professionalism, auditor independence, and AQ in Indonesian public accounting companies in Surabaya, Sidoarjo, and Gresik. All public accountant auditors in Surabaya, Sidoarjo, and Gresik were surveyed using the questionnaire distribution methodology. The study population includes public accountant company auditors in 43 Surabaya, Sidoarjo, and Gresik locations. This study sample includes 49 auditors from 10 public accountant companies that are willing to complete the questionnaire. Partial Least Square test was used in WarpPLS 6.0 to test hypotheses. This study demonstrated that auditor skill and professionalism affect AQ. Work experience and auditor independence do not affect AQ.

Auditor Professional Care on Digitization and Artificial Intelligence (APCDAI)

The auditor demonstrates APCDAI during the internal audit by using the necessary diligence and skills anticipated of any internal auditor with a fair degree of insight and ability in comparable or similar conditions (Mertzanis et al., 2020). The auditor must exercise APCDAI that is commensurate with the intricacies of the audit process. Additionally, the auditor should be vigilant for potential instances of deliberate harm, mistakes, omissions, inefficiency, wastage, ineffectiveness, and conflicts of interest (Walker & Gant, 2021). The auditor must remain vigilant to situations and actions that are prone to deviations or misconduct. Furthermore, the auditor detects insufficient control measures and suggests enhancements that increase adherence to established protocols and standards (Maulidi et al., 2024). Due diligence necessitates the exercise of reasonable diligence and skill, but it does not imply infallibility or outstanding performance (Alsaeedi et al., 2025). The auditor is required to conduct inquiries and audits to a reasonable level without the

necessity of conducting a full audit of every transaction. Consequently, the auditor is unable to conclusively affirm that every audit he conducts would result in the identification of infractions (Backof et al., 2022). If an auditor detects any infractions, they must promptly inform the responsible authorities within the organization. He may then suggest that the requisite inquiry be carried out. Consequently, he conducts follow-up activities to ensure that the internal audit organization is fulfilling its tasks (Yusuf & Harefa, 2022). Exercising appropriate APCDAI entails the utilization of reasonable skills and judgment when conducting an audit. In order to accomplish this objective, the auditor considers the amount of audit work required to meet the engagement objectives, the significance or relative significance of the issues on which the audit procedures are applied, the efficiency and effectiveness of internal control, and the cost of audit work in relation to the potential benefits (Munoko et al., 2020). A part of providing adequate APCDAI is checking the operational standards in place to make sure they are satisfactory and being satisfied. Seeking authority for interpretation is necessary when these criteria are unclear. The auditor must reach a consensus with the audited entities on the standards needed to measure operational performance if he is required to interpret or choose operational standards (Gauthier, Brender, 2021). Performance evaluation enables the administration to attain its objectives through the efficient, effective, and affordable utilization of resources (Sarhan et al., 2024). To improve performance, the basic organizational structure should be modified to include all activities and events related to employee performance and work (Rashed & Alsaeedi, 2024). Satisfied employees are more willing to provide new ideas and innovative solutions (Lasisi et al., 2020). employee enhance the clarity of financial reporting, public safety, and trust by adhering to the Code of Conduct (Alsaeedi et al. 2024).
Financial and operational data, as well as the procedures used to collect, analyze, and report it, are subject to auditing to ensure its accuracy and dependability (Adebiyi, 2023). In order to make decisions, exercise control, and meet external requirements, information systems collect and store relevant data. So, the auditor checks information systems and makes sure everything is in order (Doshi, 2020). Professional Auditing in the Age of Digitization and Artificial Intelligence (APCDAI) refers to the role of auditors in the modern digital business environment, where technology increasingly impacts auditing and accounting processes (Betti & Sarens, 2021). It is a framework that aims to enhance the role of auditors in dealing with the challenges of digitization and artificial intelligence by adopting modern tools and technologies to improve the quality and efficiency of auditing (Leocádio et al., 2024). The impact of digitization and artificial intelligence on auditing in terms of big data analysis, as artificial intelligence helps to examine huge data sets quickly and efficiently (Paramesha et al., 2024). Digitization and artificial intelligence contribute to the field of automation and risk analysis, and robots and artificial intelligence can detect abnormal patterns and fraud indicators faster than traditional auditing (Patil, 2024). Digitization and artificial intelligence in the field of auditing help improve the quality of auditing, and technology contributes to reducing human errors and enhancing reliability (Hanfy et al., 2024). Digitization poses security challenges to financial information, organizations need to update their policies to ensure compliance with international standards (Bondarenko et al., 2022). There is an urgent need for auditors to acquire new skills such as skills in data analysis, artificial intelligence and the use of data analysis techniques in financial auditing (Munoko et al., 2020). With the rapid development, auditors must develop professional skills in artificial intelligence and machine learning and apply tools such as robotic automation in auditing processes (Aitkazinov, 2023).

Audit Quality AQ

AQ stands for the provision of high-quality facilities that comply with auditing requirements and guidelines, as well as the principles of behavior and professional practices. This entails executing the tasks at a designated level in compliance with diverse professional regulations and benchmarks (Tapang et al., 2020). Several variables impact the quality of internal audit operations,

with workplace conditions being the most influential, especially the independence of the auditor. Consequently, the organization's performance is demonstrated through the production of accurate financial reports and compliance with relevant laws and regulations. Additionally, it involves identifying and addressing errors, fraud, and theft, assessing the efficiency and effectiveness of resource utilization, and providing suggestions for enhancing operational procedures. These actions ultimately foster greater trust and confidence among stakeholders (Ali et al., 2023). AQ, a nascent notion, needs the attention of scientific and professional organizations engaged in auditing. Quality should be regarded as a prominent and current trend in the field of auditing (Ciger, 2020). To ensure the effectiveness and accuracy of audit work, it is essential for any professional organization performing audits to thoroughly assess the quality of professional performance, which is also referred to as oversight of audit work (Muydinov & Mamazhonov, 2021). AQ is considered a key strategic tool for gaining a competitive advantage in the service business. It functions as a strategy to augment market share, boost profitability, and acquire consumer satisfaction and loyalty (Nyamweya & Osieko, 2022). AQ is the degree of confidence that the auditor imparts to the recipients of the financial statements, signifying the quality and effectiveness of the audit procedure (Oladejo et al., 2020). There is an increasing demand for protocols to ensure the quality of the job. The purpose of this is to provide assurance to both the auditor and the parties concerned, since users of financial statements are increasingly depending on audited financial statements as a reliable source of information for making choices (Akther & Xu, 2020). The auditor's enthusiasm for his job and dedication to enhancing it are aspects that significantly impact the quality of the profession (Salehi et al., 2020). There are several perspectives on AQ based on the diverse stakeholders in the audit industry. The audit concept is crucial in reducing disparities in the perceptions of AQ among all relevant stakeholders. Every participant in the audit setting have a distinct understanding of quality (Jabbar, 2022). The concept of financial AQ is both novel and essential, and it can be continuously improved. Poses significant and ambiguous consequences. Professionals endeavor to enhance and sustain quality while upholding the auditor's performance to enhance confidence in their work (Alsaeedi & Kamyabi, 2023). Independence is an essential foundation of the auditing profession, ensuring that auditors maintain impartiality and integrity in their work. Auditor independence refers to the ability of the auditor to remain unbiased and prevent any conflicts of interest that might compromise the integrity of the audit procedures and the reliability of their findings. The importance of independence cannot be overstated, since it directly influences the integrity of audits and the level of public confidence in financial reporting (La Ode et al., 2020). Practitioners strive to get the highest level of academic qualification, known as AQ, and uphold a high standard of professional performance. This entails enhancing and safeguarding the auditor's efficacy to cultivate more assurance in the results of their endeavors (Chiarini et al., 2021). Based on the previous debate, the following hypothesis is presented:

H1: Auditor Professional Care on Digitization and Artificial Intelligence APCDAI has a substantial impact on audit quality AQ.

Methodology

This study specifically targets auditors employed in the Iraqi banks. Among them are individuals who are both business owners and auditors. All individuals working in these offices, including accounting specialists, auditors, managers, principals, and assistant auditors, possess valid licenses to practice accounting. This also applies to financial auditors. This research focuses on the Iraqi auditing community, encompassing individuals who are both inexperienced and experienced in the field. The procedures are consistent with prior research (Ghadhab et al., 2019; Kadim et al., 2021; Mohammed et al., 2021). We utilized the Iraq auditor database to construct a comprehensive roster of accounting and auditing enterprises in Iraq. Afterwards, we utilized a methodical analytical

approach to choose 91 auditors at random. The survey was designed based on existing research as a basis (morgana & Sabrina, 2017; kertarajasa et al., 2019; warsame, 2015; magrament, 2021). In 2025, the auditing businesses in Iraq got their questionnaires by traditional mail. The data was obtained using a two-stage process. Despite receiving just 85 valid replies, the response rate was 93%. The Likert Scale is a tool used to quantify the extent to which individuals agree or disagree with a statement, using a range from "strongly disagree" to "strongly agree".

Data analysis

The sample was 46.7% male and 53.3% female. About three quarters of survey respondents had been in management for five years, and majority held bachelor's degrees. The most frequent experience is more than 5 years, occurring 62 times (72.67%), while the least common is fewer than 5, appearing 23 times (27.33%). Bachelor's degrees are the most common, with 44 (51.33%) and master's degrees 36.(%41.2)

First: Assessing resolution viability. Since results depend on the following, this procedure involves verifying their accuracy:

1. Make sure the questionnaire is easy to understand before distributing it to participants. This qualitative test will show how well the research instrument measures the target variables. The questionnaire was created using prior research' results. Sharing it with subject-matter specialists helped establish its development and dissemination readiness. Additionally, several experts.
2. Conduct a quantitative test to evaluate questionnaire correctness after distribution. Thus, we can determine if the study tool worked and if the response differences represent the phenomena we're studying. It is also crucial to show that the research instrument components appropriately reflect measurable topic matter.

We can verify the content via peripheral comparison. That is, scale expression answers are ordered from lowest to highest and divided in half by removing 27% from each score. Comparing the two datasets, we determine if the gap is substantial enough to prove the scale's credibility. The full questionnaire's T value was 16,761 after calculating the two groups' averages and applying the T-TEST test to find statistically significant differences. It is intriguing that this result exceeds the expected value of 2.262.

Table (1): T-TEST to measure content validity and axes representation of variables.

variables	T-Test	P-value
APCDAI	**27.458**	**0.000**
AQ	**27.768**	**0.000**

Source: researcher, based on the questionnaire analysis.

Second: Measure resolution stability. Data gathering and processing should be consistent. The questionnaire was double-checked after being sent to the research population to guarantee stability:

1. The first quantitative test after distribution is internal consistency. We assessed the questionnaire questions' internal consistency with variables using Cronbach's alpha. Table 2 demonstrates that all axes' stability coefficients are below the total variable but over 70%. Research size remains around 90%.

Table (2): the stability value of the study variables

Variables	Cronbach Alpha	No. of Items
APCDAI	**0.770**	**5**
AQ	**0.730**	**10**
ALL	**0.917**	**20**

Source: researcher, based on the questionnaire analysis.

2. This section covers the study's exploratory factor analysis and measurement validity. Structured equation modeling may aid exploratory factor analysis. This study's model uses latent variables to define the scale's presumed dimensions. Follow the arrows to the second set of variables. Assessed, dependent, and internal variables identify dimension paragraphs or component dimensions; assertions should reveal latent variables.

Table 3 indicates AQ represented all composite complaints, APCDAI moderated, The general contracting analysis showed that all readings were within 0.730 and the Composite reliability measurement surpassed 0.70, indicating that the measurements were reliable. We examined the multilateral breadth of the tables' convergent measurements to find connections between theory and reality.Table reveals an average explained variance over 0.50, confirming the model's robustness (7). It validates convergence.

1. The exploratory construct validity of the study scale

Table (3): Results of Measurements Model Convergent Validity

	Composite reliability rho_a	**Composite reliability rho_c**	**Average variance extracted AVE**	**R^2**	**R^2adj**
AQ	**0.817**	**0.829**	**0.642**	**0.888**	**0.879**
APCDAI	**0.762**	**0.803**	**0.676**		

Source: researcher, based on the questionnaire analysis.

2. Discriminate Validity

To determine if the model is discriminating, we examine the correlations between each extracted construct and all others and the square root of those rates of variation. The Fornell Larcker criteria for this comparison is presented below. Naturally, Table (4) components represent the square root of explained average variance. This showed that the model's measurements could identify structural components reasonably.

Table (4): Discriminate Validity Fornell-Larcker Criterion

Variables	AQ
APCDAI	1.008

Source: researcher, based on the questionnaire analysis.

3. Ensure regular distribution of data Section III. The Kolmogorov-Smirnov test verified data accuracy and avoidance of false correlations. The data for all variables exhibited a normal distribution, according to statistical analysis. A Kolmogorov-Smirnov test significance greater than 0.05 supports the normal distribution hypothesis. This shows that the explanatory variable explains the dependent variable well. Table data implies:

Table (5): The test of normal distribution of the study variables.

Variables	KolmogorovSmirnov	P-value < 0.05	Significance
APCDAI	.054	.200	Not Significant
AQ	.080	.200	Not Significant

Source: researcher, based on the questionnaire analysis.

Table (6) shows correlation between AQ and other variables

		APCDAI
AQ	0.677**	0.599**
	0.000	0.000
	85	85
**. Correlation is significant at the 0.01 level (2-tailed).		
*. Correlation is significant at the 0.05 level (2-tailed).		

Source: researcher, based on the results of the questionnaire analysis.

Table (6) illustrates a substantial association between AQ and all of the factors. Considering the significance level is less than 0.01, it is imperative to give priority to APCDAI and integrity.

H1: Auditor Professional Care on Digitization and Artificial Intelligence APCDAI has a substantial impact on audit quality AQ

Table (7): influence of APCDAI on AQ

	Sum square	df	Mean square	F	P value
Total	10.876	84	-	46.269	0.000
Error	6.983	83	0.084		
Regression	3.893	1	3.893		

Source: Researcher, based on spss software output.

Table (7) demonstrates the notable beneficial impact of (APCDAI) due to the substantial value of Sig. The number is 0.000, which is smaller than 0.05, indicating that the F test value is 46.269.

Table (8): coefficients of APCDAI

	Unstandardized coefficients	Standardized coefficients	SE	T value	P value	R^2	R^2adj	Durbin-Watson test
APCDAI	0.397	0.598	0.058	6.802	0.000	0.358	0.350	1.750
Intercept	1.983	0	0.231	8.569	0.000			

Source: Researcher, based on spss software output.

Table (8) demonstrates the notable favorable impact of (APCDAI) as seen by the substantial value of Sig. The value is 0.000, which is smaller than 0.05. The effect value, denoted as B, is 0.397. This means that a one-unit increase in the variable APCDAI would result in a 39.7% rise in the variable AQ. Furthermore, the coefficient of determination R2, which is equivalent to 0.358, indicates that the APCDAI accounts for about 35.8% of the variation in AQ. Based on the aforementioned data, it can be concluded that there is a significant effect of APCDAI on AQ.

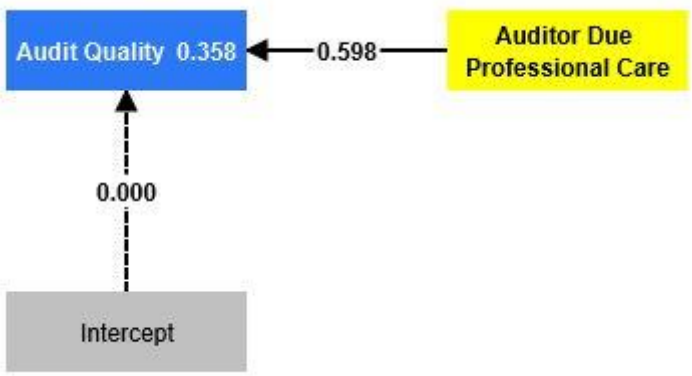

Figure (1): shows influence of APCDAI on AQ
Source: Researcher, based on SmartPLS software output.

The diagram labeled as Figure No. 1 illustrates the impact of (APCDAI) on (AQ) with a standardized coefficient of 0.598. The R2 percentage contribution was 0.358, indicating the proportion of variance explained by the independent variable. The standard intercept level was 0.000, representing the threshold below which no further growth in the correlation coefficient is seen.

Conclusions

1. This research was conducted with the intention of providing an answer to the question, "What different factors have a significant impact on air quality?" APCDAI is shown to significantly improve air quality, as indicated by the outcomes of the study.
2. The results indicate the importance and role of the auditor's professional care for digitization and artificial intelligence in achieving quality, improving performance, and developing auditors' professional and technological efficiency.

Recommendations and Suggestions

1. The audit process should be carried out in an appropriate environment that takes into account scientific, practical, and ethical considerations. The ultimate goal is to ensure that the reports are precise, impartial, and grounded on real data. Precise, honest, and clear presentation of financial data is crucial for aiding managers in making informed decisions. The subsequent researcher should give priority to broadening the extent of the investigation and enhancing the involvement of folks in future inquiries.
2. Emphasizing the need to arm and train auditors on digital transformation, artificial intelligence, professional and technological expertise of auditors, and keeping pace with the rapid development in the field of digital and technological transformation.

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