International Journal of Auditing and Accounting Studies
ISSN: 2582-3272 • Volume 5; Number 1; 2023
Special Issue on Auditing in the Digital Age
Guest Editors: Prof. Tariq H Ismail, Prof. Ahmad A. Abu-Musa

ARF INDIA
Academic Open Access Publishing
www.arfjournals.com

EDITORIAL NOTE

In today's rapid revolution of information technology and data analytics, auditors are facing challenges; where the audit customer environment add much pressure that requires the auditors to gain better understanding of accounting systems at a time when technology is quickly advancing and changes are taking place in increasingly rapid and impactful manner. This environment demands more sophisticated auditors' profiles, and this means that auditors cannot get too comfortable. They need to develop some basic skills, which are essential to guaranteeing success in their activities. This special issue of the International Journal of Auditing and Accounting Studies (IJAAS) on "Auditing in the Digital Age" invites contributions that are inspired by digital innovations that would affect the audit profession across the world; where, audit teams should focus on delivering insights to their stakeholders by using innovative technologies that better harness data. Contributors are invited to interpret this call for papers broadly; to draw on the diversity of their own experiences, in order to present their own unique formulation of research. All received submissions underwent peer reviewed.

As expected, this issue comprises one of the hot issues in the literature; which is the effect of COVID-19 on Fintech related to audit in banking sector. In "***E-bank audit: An empirical study of Fintech solutions in the pre-and post-COVID-19 outbreak",*** Maysa, Tariq and Nayera contribute to the existing literature by exploring the way Fintech solutions impacted the results of the overall E-bank audit, especially in the period before and during the COVID-19 outbreak in the Egyptian context using a sample of Egyptian listed banks during the period of 2017–2020. The paper confirms that a significant portion of Fintech solutions was activated during and after the COVID-19 outbreak, and auditors' impressions of digitalized banking services are considerably and favorably influenced by both Fintech development and digital banking transactions.

Siriyama and Prem addressed the integrating of data analytics into auditing procedures, in "***Audit data analytics: A game changer for audit firms",*** where the paper discussed the improvements audit analytics would bring to a domain, as well as its benefits, limitations, and drawbacks. It also looks into the use of big data and analytics in making data-driven decisions. Additionally, the findings revealed that the use of data analysis in auditing is still in its early stages, and several assessment procedures have been probably utilizing advanced analytics as application services rather than as part of a larger action plan to enable analytics all across the assessment process.

Ahmed *et al.* in "***The adoption of big data analytics in the external auditing: Bibliometric and content analyses"*** used a systematic approach in reviewing the literature on adopting big data analytics (BDA) in external auditing as well as content analyses to provide a comprehensive and updated image of the current state of the literature and potential areas that need further research; where ninety-eight articles published between 2011 and 2021 extracted from 38 journals indexed in the Scopus database were included in that review. The f**indings revealed that the USA** is the most productive country of research related to BDA in auditing, with 34 articles. The research trend flourished in 2015 to reach its peak in 2021 with 27 pieces. It is worth noting that the University of New Jersey (Rutgers University) is the most productive affiliation with 18 contributions. The most productive and cited journal was Accounting Horizons, with 16 articles. This study contributes to the literature by combining bibliometric and content analyses to provide a comprehensive and updated picture of the current state of BDA and the external auditing literature.

In ***"The impact of blockchain technology on audit process quality: An empirical study on the banking sector»,*** Rehab, Al-Rifai and Ahmed explained how blochchain technology will affect the audit process quality. This paper conducted an empirical study on a sample of Egyptian banks that use blockchain Technology in the period from 2017- 2021. The conceptual framework and literature review concluded that (i) blochchain requires that the focus of the audit process should be on testing controls rather than testing transactions, and (ii) the audit process should be directed to the continuous audit.

Rapid improvements and changes in audit technology have raised the needs for further skills and awareness from the auditors who should consider this in the future; where increased automation and the use of artificial intelligence could lead audit firms to hire skilled senior auditors, and in turn, leading to an increase in salaries to attract experienced, high-level staff.

We are very grateful to the contributors of this special issue and their efforts to addressed comments of the reviewers, revised and complete their manuscripts before deadline. We are also thankful to the selected anonymous reviewers for providing their comments on the manuscripts for this special issue.

Gust Editors
Professor Tariq H Ismail, Cairo university, Egypt
Professor Ahmed A. Abu-Musa, Tanta University, Egypt