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A RESEARCH ON INDEPENDENT AUDITORS' PERSPECTIVES ON DIGITAL AUDITING

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ABSTRACT

Purpose- This study was conducted to determine the opinions of auditors who have been and are continuing their professional activities in Diyarbakır on digital auditing.

Methodology- In this direction, a face-to-face survey was conducted among independent auditors in Diyarbakır. The population of the research consists of 103 independent auditors. In the study, 63 auditors returned the questionnaire.

Findings- As a result of the answers given by the participants to the statements prepared in accordance with the scope of the study, it is seen that these statements are generally agreed with. It is noteworthy that especially the statements containing negativity have low averages. The average score given by female participants to the working statements is higher than the average score given by male participants to the working statements. In addition, a statistically negative and significant relationship was found between the gender variable of the participants and the auditors' perspectives on digital auditing. In addition, auditors in the middle age group think that digital auditing has a positive effect on audit activities. In addition, no statistically significant relationship was found between the educational level of the participants and the auditors' perspectives on digital auditing. a statistically positive and significant relationship was determined between the professional experience variable and the perspectives on digital auditing.

Conclusion- Digital auditing provides many advantages to groups and businesses that have adopted auditing as a profession. One of these advantages is to accelerate audit processes by using automation and data analytics. This saves auditors more time and allows them to focus on more complex problems. It increases the accuracy of the audit process by reducing manual errors. Thus, data analytics provide auditors with the ability to quickly and accurately analyse larger data sets. Digital auditing offers auditors the opportunity to gain a deeper understanding of all operations and financial condition of the business. This enables a more comprehensive risk assessment and the development of more effective audit strategies. Digital audit tools provide auditors with the ability to monitor the entity's financial condition and business processes in real time. This will enable early identification of potential problems and rapid intervention.

Keywords: Independent audit, digital audit, independent auditor, digitalization
JEL Codes: M40, M41, M42

1. INTRODUCTION

Independent audit can be expressed as evaluating and reporting the financial statements and information as a result of auditing the records, books and documents that can be applied with independent auditing techniques that may be deemed necessary in auditing standards with the aim of obtaining the necessary independent audit evidence that can give confidence as a result of proving whether the financial statements and information comply with financial reporting and proving the accuracy required as a result of this compliance. The concepts of independent audit and independent audit have increased in the literature over time. The audit activity performed by auditors provides reasonable assurance to users of financial statements by an independent party. For this reason, the importance of independent audit is increasing day by day.

With the recent financial scandals and legal regulations, digital audits are becoming more important than independent audit methods. Digital audit refers to the recording and reporting of transactions in digital environments by taking part in real-time audit systems. Thanks to digital auditing, transparency levels in enterprises can be increased, thus accountability can be ensured, and internal audit can achieve more effective results. In the study, it is aimed to examine the perspectives of independent auditors on digital auditing and to reveal the effects of auditors' qualifications on digital audit quality. The aim

of the study was determined by taking into account the more effective fulfilment of digital auditing, which is increasingly used today, by independent auditors.

In this study, the primary objective is to present a conceptual framework that aims to elicit the perspectives of independent auditors on the subject of digital transformation. Subsequently, hypotheses related to the study were determined. The objective of this study is to conduct hypothesis tests and subsequently present the results in tabular form. The results of the study and recommendations for future research are presented in the final section.

2. CONCEPTUAL FRAMEWORK

The developments experienced in todays and recent times and the rapid discovery, storage, organisation and presentation of the information obtained due to these developments have provided significant levels of development and transformation in more than one field. During this period of rapid development and changes experienced with information technology, audit activities carried out by public and private enterprises have started to be carried out in digital environments. Developments in the electronic field are of great importance and have been reflected in audit systems and practices. With the globalisation of the world, it has become an inevitable situation for businesses that want to progress in a way that will adapt to the change and transformation resulting from the competition. With the rapidly advancing digitalisation, multiple digital innovations such as artificial intelligence, data analytics, blockchain, cyber security and cloud technology have emerged. These innovations are referred to as "Industry 4.0, Industry 4.0" and "Audit 4.0" in some sources. While the needs of institutions and organisations for auditing have increased with digitalisation, it has also formed the basis for the use of various techniques and methods in the formation of activities (Celayir & Celayir, 2020).

Digitalisation is the process of transferring the data and existing resources (documents and files) that we can access to the digital environment in readable and processable ways with the help of computers and the process to be applied. From the point of view of businesses, the transfer of assets and information to the digital environment and the provision of more services by auditing these processes in a modern approach is called Digital Audit. Digital auditing leads to a more systematic implementation of both approaches and processes, as well as to improve and change the style of work done with great care. In addition, businesses and companies are asking themselves what can be done to take on more effective roles in the digitalised cycle (Mckinsey, 2017).

Increasing digital activities together with digitalisation cause major changes in the auditing profession. Today, when it is impossible to audit the data recorded in electronic media traditionally, it is inevitable to use information technologies in the process of collecting evidence, making evaluations and conducting audits for continuous and quality audits. Information Technology (IT) deals with the use of computer and telecommunication equipment to store, transmit and process data (Ghasemi et al., 2011). With the adoption of a high quality and digital age-compliant audit model in the field of auditing, change and development are inevitable in order to analyse the data in a transparent, reliable manner and to reach the right results (Özdemir & Sarıoğlu, 2018). Digitalisation is defined as the process of collecting, processing and automating data and saving auditors from manual data collection and analysis processes that take too much time. Therefore, potential risks and errors caused by fraud can be easily identified (KPMG, 2017).

Digitalisation can change the way auditors handle their activities by providing preliminary views in order to respond to the needs of their clients. In order for auditors to reach wide audiences by advancing their boundaries and to continue the services they offer to these audiences with maximum quality and reliability, it becomes important to ensure that the digital infrastructure is effectively suitable for independent auditing. At this point, it is necessary to look at the development and development process of digital audit. Digital audit has become widespread in the globalised business environment in the last twenty years. Especially with the rapid changes seen in the increasing needs of customers, it achieves great success in terms of coping with the compliance process in which its competitors are involved and providing maximum quality service with minimum costs. Therefore, the use of digital audit throughout the process increases efficiency. In this way, communication can be provided and stored quickly. It guarantees the protection of the data that can be stored (Debreceny et al., 2005; Curtis and Payne, 2008). The quality of the audit field is increasing day by day with the use of approaches that come with digitalisation. New digital tools have the ability to collect and process big data, allowing for analyses that can be comprehensive about the client, to apply big data collection and processing to audit processes, and to detect most misstatements in control systems and financial statements (Lambardi et al., 2015; Krahel and Titera, 2015). As with all technological developments, there are some key indicators identified for the changes needed in digital auditing. These indicators include changes in business models, rapid increases in the volume of big data, introduction of automation, and the demand for a proactive approach (Suffield, 2020).

Digital auditing activities provide support services not only as auditing of transactions, but also in many aspects related to business activities such as business performance, increasing the level of business performance, and improving the business process. For example, the realisation of analytical applications based on forecasts in matters such as decisions to be taken regarding stock support, what to do about stock mobility, etc. puts businesses ahead in terms of effectiveness and efficiency

(Hardy & Laslett, 2015). In the near future, it is of great importance to make auditing faster and easier, to benefit from digitalisation at the highest level and to equip auditors with digital skills and abilities to use the new technologies available. In order for businesses and companies to produce maximum data, auditor roles should be required to change and evolve (Nwankpa, 2014). Digital auditing, refers to the application of advanced technologies such as artificial intelligence (AI), data analytics, blockchain, and robotic process automation (RPA) to enhance the efficiency, accuracy, and scope of audit processes (Yoon, Hoogduin & Zhang, 2015). The integration of digital technologies into auditing enables real-time data analysis and continuous monitoring. It also changes the auditors' roles, skills, and ethical considerations (Issa, Sun, & Vasarhelyi, 2016).

Since today's developments have a continuously changing structure, making fast, instant, accurate and appropriate decisions is the most important reason for the long-term survival of businesses (Yıldız & Ağdeniz, 2019). A business can use digital audit information to gain competitive advantage and be ahead of other businesses (Kaya, 2018). Digital developments, changes in the economy and the resulting global competitions have also affected the visions of businesses. These effects have caused significant changes and developments in audit systems. Therefore, the need for digitally equipped auditors is increasing in order to continue the audit processes effectively and to adapt to the changes and developments in national and international areas (Akyel & Yıldız, 2018).

Today, audit firms are rapidly digitalising. In order to provide sufficient value to clients, they are improving their business processes and exploring how to make use of new digital tools and big data. Thus, digitalisation can make auditing much more efficient and improve audit quality. In addition, audit activities respond appropriately to the needs of shareholders and other stakeholders. With digital tools, the auditor can evaluate not only the sampling method, but instead all the data of the companies. Furthermore, digitalisation of the audit process improves risk assessments and the quality of judgements by identifying all irregularities and proposing solutions to highlighted problems. Digitalisation has had a significant impact on the business world and is changing the way audit firms do business in all areas of activity (Dengler and Matthes, 2018). Data analysis, one of the most important activities of digital auditing, is integrated into the field of technology. While data analyses were previously performed with manual methods, with the developments brought by digitalisation, the manual method has been replaced by the data analysis method. Such digitalisation is used to process important data quickly and easily in order to increase the effectiveness and efficiency of the audit process (Özdemir & Sarıoğlu, 2018).

As I. James & Gladyshev (2013) point out, the field of digital forensics is growing rapidly. They emphasize the need for global collaboration to improve legal and technical infrastructures. It is imperative to acknowledge that while automation is being increasingly integrated into digital investigations, the prevailing reliance on existing tools often results in incomplete analyses and potential errors due to inadequate software verification. This foundational understanding is instrumental in recognizing the complexities auditors encounter in the digital realm. In the context of internal auditing, Marx and Ravjee (2015) argue that the pervasive impact of information technology has necessitated a shift in the competencies required of auditors. The authors illustrate how technological advancements have reshaped internal audit functions, aligning with key regulatory frameworks such as the King III report and ISACA standards. This evolution underscores the critical need for auditors to adapt their skills and methodologies to remain relevant in a rapidly changing environment. As posited by C. Oldhouser in 2016, the transformative effects of emerging technologies on auditing practices are further emphasized. The advent of continuous monitoring and real-time audits signifies a shift towards more efficient and effective auditing processes, highlighting the imperative for auditors to embrace these innovations to maintain competitiveness. As posited by Brender et al. (2018), the advent of blockchain technology has the potential to transform the audit paradigm, thereby shifting its focus from a retrospective to a forward-looking approach. It is suggested that as auditors integrate data-driven analysis, there will be an increased demand for advisory services, necessitating a broader skill set that includes understanding complex technologies and their implications for audit practices.

As posited by Ježovita et al. (2018), the role of analytical procedures within the domain of internal auditing is of paramount importance. In this regard, the necessity of adapting to contemporary business conditions is also emphasized. The argument is made that the integration of advanced data analytics is crucial for auditors to effectively manage risks and enhance the quality of assurance engagements. This assertion reflects the necessity for continuous skill development in response to technological advancements. As Barta (2018) emphasizes, the role of IT auditors within the context of financial auditing is becoming increasingly prominent. This is due to the fact that the advancement of digital technologies not only leads to an enhancement in productivity but also imposes the necessity for financial auditors to possess a more profound comprehension of IT systems. This shift has given rise to concerns regarding cybersecurity risks and the necessity for auditors to adapt to a more technology-driven role. The discourse continues with the work of Colavizza et al. (2021), who explore the implications of AI on archival practices, suggesting that traditional methods may become obsolete in the face of new technologies. Their work underscores the necessity of reevaluating archival concepts to ensure transparency and accountability, a matter of particular pertinence for auditors engaging with algorithmic outputs. (Vecchione et al., 2021) contribute to the conversation by examining the historical context of audit studies, urging a careful approach to algorithmic auditing. They advocate for a nuanced understanding of discrimination and the ethical implications of audit methodologies, emphasizing the need for meaningful engagement with affected communities. Thelen et al. (2022) introduce the concept of

digital twin technology, which integrates various enabling technologies to enhance modeling and analytics in auditing. A thorough review of the literature reveals the significance of formulating efficacious implementations that capitalize on these technologies to enhance the efficacy of audit outcomes.

In conclusion, MohanRaj Alenezi (2023) identifies the technical, legal, and ethical challenges that digital forensics faces in the context of auditing. He emphasizes the imperative for sustained research and development to address these challenges, particularly in the context of rapid technological advancements and the intricacies of data management in digital investigations.

3. DATA AND METHODOLOGY

Digital auditing focuses on assessing the reliability and accuracy of internal control and financial reporting systems, while automating analyses and processes and providing a more comprehensive data analysis.

This study aims to determine the perceptions of independent auditors affiliated to the Public Oversight Authority (POA) on digital auditing. In addition, it is tried to determine the perceptions of independent auditors on the factors that are important for increasing the quality of digital audit activities. In the study, 103 independent auditors in the list of independent auditors registered in Diyarbakır province on the Public Oversight Authority (POA) website between 2023-2024 were selected as the main mass.

Independent audit activities are based on the coordinated work of both internal and external auditors. The study ensures that the independent audit is carried out in the digital environment by drawing the data recorded in the digital environment into digital audit applications. In this way, the independent audit is developed in the digital environment, the process can be used economically, standardization can be achieved in the audit, and as a result of the application of audit procedures, much more realistic audit evidence is provided and working papers that can form the basis of the audit report are prepared. Digital audit is a tool that accelerates and facilitates the audit. The human factor is at the forefront in the audit. At the stage of reporting the audit, the audit result, which can be formed by the auditor's personal opinion, is a voluntary decision. The effect of digital audit for the formation of this opinion is limited to mediation. If digital audit can be used effectively and correctly, its contribution to the audit will be of great importance.

In the study, the survey method, which is one of the frequently used data collection methods within the field research method, was applied. In order to reach the entire main mass within the scope of the research, a face-to-face, e-mail and telephone survey was conducted to independent auditors in line with the telephone numbers and e-mail addresses of the institutions by using the Independent Public Oversight (KGK) system.

In order to determine the degree of understanding of the statements in the questionnaire and the reliability of the questionnaire form, pre-application was made to a few randomly selected independent auditors and the statements that could allow misunderstandings and contradictions between the questions were corrected.

The questionnaire consists of two parts. In the first part, statements on general information about independent auditors are asked. Some of the statements in this section are descriptive statements, while the other part is prepared according to a 5-point Likert scale. In the second part of the questionnaire, there are 22 statements prepared according to the 5-point Likert scale to determine the perspectives of the independent auditors participating in the survey on digital auditing. In this study, the Alpha coefficient (Crombach's Alpha) value was taken into consideration to investigate the level of reliability. With the Cronbach's Alpha value of 0.86 in the added value section of digital auditing, which consists of 22 statements, this value is considered to have a high degree of reliability in social sciences studies.

The hypotheses determined below in line with the statements determined in accordance with the scope of the study are as follows.

H1: There is a significant relationship between auditors' perspectives on digital auditing according to gender variable.

H2: There is a significant relationship between auditors' perspectives on digital auditing according to age variable.

H3: There is a significant relationship between auditors' perspectives on digital auditing according to the education level variable.

H4: There is a significant relationship between auditors' perspectives on digital auditing according to professional experience variable.

3.1. Analysis and Findings

Analyses have been tried to be carried out in line with the data obtained from the questionnaire form applied on independent auditors operating in the province of Diyarbakır. As a result of the answers given by the participant auditors to the statements

specified within the scope of the study, the relevant analysis results and interpretation of these results were tried to be made.

Table 1: Demographic Characteristics of the Participants

VARIABLES	n	%
GENDER		
Man	57	90,5
Woman	6	9,5
Total	63	100,0
AGE		
30 years old and under	7	11,1
31-40 years old	15	23,8
41-50 years old	17	27,0
51 years old and above	24	38,1
Total	63	100,0
PROFESSIONAL EXPERIENCE		
3 years and less	5	7,9
4-10 years	16	25,4
11-20 years	10	15,9
21 years and above	32	50,8
Total	63	100,0
EDUCATION LEVEL		
Undergraduate	41	65,1
Postgraduate	22	34,9
Total	63	100,0

Information on the age distribution of the auditors who participated in the study is given in Table 1. According to these data, 11,1% of the auditors participating in the research are 30 years old and below, 23,8% are between 31-40 years old, 27% are between 41-50 years old and 38,1% are between 51 and above. Of the auditors participating in the study, 90.5 per cent were male and 9.5 per cent were female. According to Table 1, 7.9% of the participants have less than 3 years of experience, 25.4% have 4-10 years of experience, 15.9% have 11-21 years of experience and 50.8% have 21 years or more of experience. In addition, it was determined that 65.1% of the auditors participating in the study had bachelor's degree and 34.9% had postgraduate education.

Table 2: Statistical Information on Auditors' Responses to the Statements of Work

QUESTIONS	N	Average	Standard Deviation
Digital auditing saves auditors from excessive data and information complexity.	63	3,46	1,090
Digital auditing provides the auditor with ease of work, saving time and financial means.	63	4,06	,759
Auditors have the opportunity to notice inconsistencies and deviations in data early through digital auditing.	63	3,89	,805
Auditors positively affect the national economy as they prevent deficiencies and omissions in internal audit through digital auditing.	63	3,75	,822
Digital auditing has led to an increase in the audit techniques used by auditors.	63	3,98	,924
Digital auditing has contributed to the specialisation of auditors' professional experience.	63	3,83	,908
Digital auditing helps auditors to make accurate financial reporting in the analysis of data and thus make the right decisions.	63	4,32	,618
Auditors help information users to make the right decisions through digital auditing.	63	3,97	,782
For auditors, digital auditing poses a threat to cyber security.	63	3,08	1,021
For auditors, digital auditing poses a threat to the reliability and confidentiality of corporate information.	63	2,94	1,105
Auditors need technological innovations that can prevent destructive risks in digital risks.	63	4,19	,435
Auditors will integrate and secure information systems more by using digital audits	63	3,81	,840

Digital auditing has reduced the need for the audit profession.	63	4,05	,633
The continuous increase in digital data has caused a change in the roles of auditors.	63	2,33	1,122
Digital auditing has reduced the use of excess audit evidence. Digital auditing makes it difficult to manage and store audit evidence.	63	3,24	1,187
Digital auditing facilitates auditors' subsequent audit activities.	63	2,81	1,105
Digital auditing improves auditors' audit quality.	63	2,57	1,187
Digital auditing has led to a reduction in auditors' workload.	63	4,14	,737
Digital auditing has required auditors to update their professional experience and expertise.	63	4,06	,914
Digital auditing is not a process that every auditor can perform. Because digital auditing cannot be done without training.	63	3,57	1,132
Digital auditing has reduced the need for the audit profession.	63	4,20	,800
The continuous increase in digital data has caused a change in the roles of auditors.	63	4,38	,771
Average	**63**	**3,665**	**,895**

Table 2 shows the statistical information regarding the auditors' responses to the study statements. As a result of the answers given by the participants to the statements prepared in accordance with the scope of the study, it is seen that these statements are generally agreed with. It is noteworthy that especially the statements containing negativity have low averages.

According to Table 2, the statement "Digital audit is not a process that every auditor can do. Because digital audit cannot be performed without training." The statement with the second highest mean is "Digital auditing helps auditors to make accurate financial reporting in the analysis of data and thus make the right decisions.", while the third highest mean is "Digital auditing has made it necessary to update the professional experience and experience of auditors.". Accordingly, the auditors participating in the research think that digital auditing activities, professional training is important and auditors should revise themselves to keep up with the developing information technologies.

According to Table 2, the statement "Digital auditing has reduced the need for the audit profession." has the lowest mean in the participants' working statements. The second lowest mean is the statement "Digital auditing makes it difficult to manage and store audit evidence." The third lowest mean is found in the statement "Digital auditing has reduced the use of excess audit evidence." In this direction, it shows that they think that digital auditing activities do not lead to the extinction of the auditing profession or a decrease in its need. In addition, auditors think that the most important issue of auditing activities, the collection of evidence and their evaluation processes, have not been reduced or made difficult to store with digital auditing.

3.2. Hypothesis Tests and Results of the Study

In this section, the hypotheses of the research and the results of these hypotheses are explained by tabulating the responses of the auditors participating in the survey. T-test and ANOVA test were conducted to test the study hypotheses.

Table 3: T-Test Results Regarding Gender Variable and Auditors' Perspectives on Digital Auditing

Gender	N	Average (X)	Standard Deviation	sd	T	p
Man	57	3,6667	,58878	24,471	-3,588	0,001
Woman	6	4,1667	,38925			

According to Table 3, the average score given by female participants to the working statements is higher than the average score given by male participants to the working statements. In addition, a statistically negative and significant relationship was found between the gender variable of the participants and the auditors' perspectives on digital auditing ($p<0.05$). According to Table 3, female auditors think that digital auditing has more positive reflections on audit activities than male auditors. Considering the above data, hypothesis H1 is accepted.

Table 4: ANOVA Analysis Results Regarding Age Variables and Auditors' Perspectives on Digital Auditing

Yaş	N	Average (X)	Standard Deviation	F	P
30 years old and under	7	4,2857	,75593	7,915	,000
31-40 years old	15	4,1333	,35187		
41-50 years old	17	3,5882	,50730		
51 years old and above	24	3,5000	,51075		
Total	63	3,7619	,58790		

Table 4 shows the determination of a statistically significant relationship between the age variable and the auditors' perspectives on digital auditing and statistical information about the age variable of the participants. According to Table 4, a statistically positive and significant relationship was determined between the age variable and the perspectives on digital auditing ($p<0.05$). Therefore, considering this data, H2 hypothesis is accepted. Tukey test was performed to determine between which groups the relationship was determined.

Table 5: Tukey HSD Test Results

(I) Age	(J) Age	Mean Differences (I-J)	Std. Dev	Sig.
30 years old and under	31-40 years old	-,15238	,23294	,914
	41-50 years old	,69748*	,22854	,017
	51 years old and above	,78571*	,21860	,004
31-40 years old	30 years old and under	-,15238	,23294	,914
	41-50 years old	,54510*	,18027	,019
	51 years old and above	,63333*	,16750	,002
41-50 years old	30 years old and under	-,69748*	,22854	,017
	31-40 years old	-,54510*	,18027	,019
	51 years old and above	,08824*	,16132	,947
51 years old and above	30 years old and under	-,78571*	,21860	,004
	31-40 years old	-,63333*	,16750	,002
	41-50 years old	-,08824	,16132	,947

Table 5 shows the Tukey test conducted to determine the relationship between the age variable of the participants and their perspectives on digital auditing. According to Table 5, it is determined that there is a relationship between auditors in the middle age group and auditors with advanced age. In addition, auditors in the middle age group think that digital auditing has a positive effect on audit activities.

Table 6: T-Test Results Regarding Level of Education Variable and Auditors' Perspectives on Digital Auditing

Education Level	N	Average (X)	Standard Deviation	sd	t	p
Undergraduate	41	3,6452	,66073	55,405	-1,562	,124
Postgraduate	22	3,8750	,49187			
Total	63	3,7601	,5763			

According to Table 6, the average score given by the participants with postgraduate education level to the study statements is higher than the average score given by the participants with undergraduate education level to the study statements. In addition, no statistically significant relationship was found between the educational level of the participants and the auditors' perspectives on digital auditing ($p>0.05$). Considering the above data, hypothesis H3 is rejected.

Table 7: ANOVA Analysis Results Regarding Professional Experience Variable and Auditors' Perspectives on Digital Auditing

Professional Experience	N	Average (X)	Standard Deviation	F	P
3 years and less	5	4,4000	,89443	9,297	,000
4-10 years	16	4,1250	,34157		
11-20 years	10	3,3000	,48305		
21 years and above	32	3,6250	,49187		
Total	63	3,7619	,58790		

Table 7 shows the determination of a statistically significant relationship between the professional experience variable and the auditors' perspectives on digital auditing and the statistical information of the participants regarding the professional experience variable. According to Table 7, a statistically positive and significant relationship was determined between the professional experience variable and the perspectives on digital auditing ($p<0.05$). Therefore, considering these data, hypothesis H4 is accepted. The relationship between the groups was determined by performing the Tukey test.

Tablo 8: Tukey HSD Test Results

(I) Professional Experience	(J) Professional Experience	Mean Differences (I-J)	Std. Dev.	Sig.
3 years and less	4-10 years	,27500	,25443	,702
	11-20 years	1,10000*	,27200	,001
	21 years and above	,77500*	,23881	,010
4-10 years	3 years and less	-,27500	,25443	,702
	11-20 years	,82500*	,20019	,001
	21 years and above	,50000*	,15205	,009
11-20 years	3 years and less	-1,10000*	,27200	,001
	4-10 years	-,82500*	,20019	,001
	21 years and above	-,32500	,17991	,281
21 years and above	3 years and less	-,77500*	,23881	,010
	4-10 years	-,50000*	,15205	,009
	11-20 years	,32500	,17991	,281

Table 8 shows the Tukey test conducted to determine the relationship between the participants' professional experience variable and their perspectives on digital auditing. According to Table 8, it is determined that there is a relationship between auditors with low professional experience and auditors with high professional experience. In addition, auditors with low professional experience think that digital auditing has a positive effect on audit activities.

4. CONCLUSION AND IMPLICATIONS

Digital audit is an approach to improving audit processes using technology and data analytics. Especially with cloud technology, it provides its clients with the ability to connect worldwide in real time, providing more value and deeper analyses. While digital audit can make businesses more effective and efficient, it also brings new risks and responsibilities. Therefore, it is important to consider these risks when developing digital audit strategies.

Digital audit activities aim to evaluate the financial status, activities and business processes of the enterprises from an objective perspective. It also provides a customised advisory service that supports businesses in achieving their financial objectives. The creation of reflections of physical assets with the help of computer technologies increases the benefits of auditing by uploading financial and non-financial data of enterprises and their stakeholders to the digital environment simultaneously. However, digital audit expertise, which recognises the entity and its environment, including the entity's internal control, applies analytical procedures, observation and audit procedures for risk assessment procedures and transfers them to management, is becoming increasingly important.

This study was carried out to determine the opinions of auditors who have been and are continuing their professional activities in Diyarbakır province on digital auditing. As a result of the study, the opinion that the advantages of digital auditing have a high degree of contribution to the profession was dominant. In addition, the importance of professional training in the realisation of audit procedures was emphasised.

As a result of the study, the following issues were emphasised in line with the opinions of auditors. Digital auditing provides many advantages to groups and businesses that have adopted auditing as a profession. One of these advantages is to accelerate audit processes by using automation and data analytics. This saves auditors more time and allows them to focus on more complex problems. It increases the accuracy of the audit process by reducing manual errors. Thus, data analytics provide auditors with the ability to quickly and accurately analyse larger data sets. Digital auditing offers auditors the opportunity to gain a deeper understanding of all operations and financial condition of the business. This enables a more comprehensive risk assessment and the development of more effective audit strategies. Digital audit tools provide auditors with the ability to monitor the entity's financial condition and business processes in real time. This will enable early identification of potential problems and rapid intervention.

Digital auditing provides auditors with the ability to transform complex data sets into understandable and user-friendly reports. This enables business leaders to more easily understand audit findings and make informed decisions. Finally, digital auditing allows for a reduction in the use of paper and offers an audit process that has a lower harmful impact on the environment. These advantages show why digital auditing is so valuable for businesses. However, digital auditing also brings

new challenges, particularly in the areas of data security and privacy. Therefore, it is important to consider these risks when developing digital audit strategies.

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