

# Examining the Impact of Audit Digitalization on Audit Expectation Gap

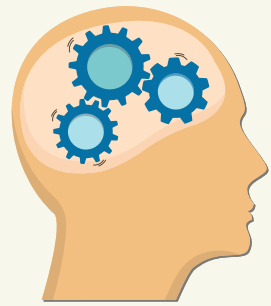
Audit expectation gap undermines trust in the audit profession, particularly regarding auditors' responsibilities for fraud prevention and internal control maintenance



The adoption of digital technologies represents a significant opportunity to address the expectation gap



## An empirical and normative perspective on the impact of audit digitalization on the expectation gap



Design science research



Fraud triangle: to examine pressure, opportunity, and rationalization



COSO framework: to improve assessment and evaluation by ensuring the operational effectiveness of principles

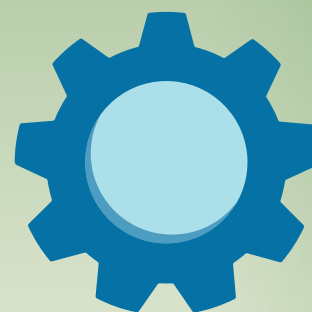


### Potential benefits

- ✓ Enhanced internal controls
- ✓ Fraud prevention
- ✓ Improved audit quality
- ✓ Reduced costs



Audit digitalization



Transition from defensive to constructive approach

**Audit digitalization can narrow the expectation gap and improve the users' perceptions of auditors**