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Technology and Audit Quality: Moderating Role of Auditor Experience

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Abstract

Purpose: This study investigates the influence of technology on audit quality, emphasising the moderating role of auditors' experience in this relationship.

Methodology: A quantitative cross-sectional survey design was employed, using purposive and convenience sampling to select 385 auditors. Data were collected through an online questionnaire and analysed using descriptive and moderation regression analysis.

Findings: The results substantiate both hypotheses. Technology has a significant positive effect on Audit Quality ($\beta = 2.875$, $t = 45.670$, $p < .001$). The effect of Technology becomes statistically insignificant ($\beta = -0.095$, $t = -0.710$, $p > .05$) once Auditor Experience is included in the model. Auditor Experience is a significant predictor of audit quality ($\beta = 0.795$, $t = 12.845$, $p < .001$), with the model explaining 39.5% of the variance ($R^2 = 0.395$). The interaction between Technology and Auditor Experience has a significant moderating effect ($\beta = 0.089$, $t = 3.278$, $p < .001$). This confirms that the relationship between Technology and Audit Quality is stronger when the auditor has more experience.

Unique Contribution to Theory, Practice and Policy: The study's cross-sectional design and reliance on self-reported data may limit the ability to establish causal relationships or capture complex behavioural dynamics. Nevertheless, the findings contribute to TAM by highlighting the contingent nature of perceived usefulness and the pivotal role of user experience in achieving the full advantages of technology in auditing. The findings indicate the need for audit firms and regulatory bodies to invest in digital tools alongside targeted capacity-building initiatives. Equipping auditors with the requisite digital competencies through structured training and ongoing support can significantly enhance the effective adoption and impact of technology in audit practice.

Keywords: *Audit Quality, Technology Adoption, Auditor Experience, Audit Innovation, Digital Auditing*

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Introduction

Audit quality is the cornerstone of financial accountability, corporate transparency, and investor confidence. High-quality audits uphold public confidence in organisations by guaranteeing the dependability of financial accounts, which is essential for corporate growth and economic stability (Mesioye & Bakare, 2024). For auditors, audit quality implies professional integrity and expertise (Alghadban & Azam, 2023; Hubais *et al.*, 2023).

However, even among leading auditing firms such as KPMG, PwC, Deloitte, and Ernst & Young, lapses in audit quality have triggered substantial penalties and reputational crises. Hale and Truelson (2023) reported that auditing inefficiencies associated with KPMG officials resulted in a $50 million penalty and imprisonment for the auditors and other implicated officials. The Financial Reporting Council in the United Kingdom imposed fines of £46.5 million on Deloitte and Grant Thornton for auditing discrepancies identified in their audits of the Mitie Group and Patisserie Valerie, respectively (Noble, 2023).

Concerns about audit quality are exceptionally high in developing regions, such as sub-Saharan Africa (SSA), where unique challenges include underdeveloped financial systems, weaker regulatory frameworks, and a higher prevalence of corruption and fraud. Consequently, audit quality encounters substantial risks (Abdulai & Issahaku, 2024). In Ghana, for instance, inadequate audit quality has been identified as one of the prime factors of banking crises, as poor audit scrutiny perpetuated deep-seated operational inefficiencies (Antwi-Adjei, Yusheng and Asubonteng, 2019; Blankson, Amewu and Bugri, 2020; Dwamena & Yusoff, 2022; Ofori-Sasu *et al.*, 2022). Under the prevailing circumstances, it is essential to understand the drivers of audit quality and the tools used to enhance it.

In recent decades, the integration of technological advancements into audit practice has garnered significant attention as a potential driver of audit quality (Ebirim *et al.*, 2024). Eulerich et al. (2023) argue that the adoption of innovative technologies, such as artificial intelligence (AI), blockchain, data analytics, and automation software, has transformed traditional auditing practices. These technologies enable auditors to rapidly and accurately analyse vast volumes of financial data, facilitating the identification of patterns, anomalies, and risks that may have gone unnoticed in manual analysis. However, scholars warn of the potential over-reliance on technology use, which may erode critical thinking and professional scepticism (Noor et al., 2022), while exposing audit systems to cyber-attacks.

Nonetheless, the influence of technology on audit quality is predominantly advantageous, augmenting the levels of certainty, transparency, and trust in financial reporting (Anjani, 2023; Darmawan, 2023). However, while such tools hold promises for improving audit quality, their impact may not be uniform, as other contextual factors, such as auditor experience, may significantly influence the successful implementation of technology and mitigate related risks in audit practice (Santoso, 2021; Feliciano & Quick, 2022).

Experienced auditors may be better positioned to integrate technology meaningfully, drawing on their in-depth knowledge to interpret outputs critically and apply risk-informed insights (Santoso, 2021). Irman, Suhendra and Diana (2021) and Eulerich et al. (2023) explain that experienced auditors are more likely to deploy technology as a complementary tool, rather than a substitute for professional judgment. However, Maryani et al. (2023) suggested that seasoned auditors might hesitate to embrace new technology because they are accustomed to traditional methods. In contrast, early-career auditors may be quicker to adopt digital tools; however, they might lack the professional judgement necessary to interpret intricate audit results effectively. These bidirectional dynamics suggest that auditor experience plays a crucial moderating role in the relationship between technology implementation and the quality of audits.

Despite growing research interest in technology and audit quality over the past few decades, existing studies have offered conflicting reports on the relevant dynamics driving technology implementation. In several studies (Afifa *et al.*, 2022; Seethamraju & Hecimovic, 2023; Abdelwahed *et al.*, 2025; Shazly, AbdElAlim and Zakaria, 2025), auditor experience is treated as a control variable, limiting explorations of its moderating effect. Though several studies project the positive effect of technology on audit effectiveness and efficiency (Abu-Musa *et al.*, 2023; Eulerich *et al.*, 2023), others suggest that technology's influence is conditional or context-dependent. These varying outcomes necessitate further exploration to obtain empirical clarity.

Further, though factors such as perceived usefulness and audit complexity have been acknowledged (Al-Ateeq *et al.*, 2022; Maryani *et al.*, 2023), auditor experience has yet to receive similar attention. Though many studies draw on the diffusion of innovation theory (Tsao, 2021; Ambang Leo Handoko *et al.*, 2023; O'Donnell, 2024) and the technology acceptance model (Venkatesh *et al.*, 2003; Eulerich *et al.*, 2023; Maryani *et al.*, 2023; Seethamraju & Hecimovic, 2023), the theoretical clarity on how auditor experience adequately moderates the technology-audit quality relationship may need further investigation. Again, the dominant literature on technology and audit quality features larger firms operating in more stable infrastructural settings (Liew, Boxall and Setiawan, 2022; Noordin, Hussainey and Hayek, 2022; Kokina *et al.*, 2025), with robust training systems, ignoring resource-constrained settings such as SSA, limiting understanding of the context-specific nuances.

This study investigates the influence of technology on audit quality, emphasising the moderating role of auditors' experience in this relationship. It enhances the understanding of the interaction between technical instruments and human proficiency in influencing audit results, especially in settings where failures continue despite technological progress.

Hypothesis development

Technology and Audit Quality

As the auditing field evolves, technology becomes a key tool to enhance audit quality through improved accuracy, efficiency, and scope (Feliciano & Quick, 2022). Incorporating sophisticated technical tools transforms audits, providing improved accuracy and efficiency in managing and analysing data (Otia & Bracci, 2022). Eulerich et al. (2023) revealed that auditors view technology-based audit methods as advantageous, as they facilitate a higher number of completed audits, the identification of more risk factors, the provision of more recommendations, and reduced audit days. Similarly, Carpenter and McGregor (2020) found that employing budding audit technology in the audit procedure streamlines several monotonous operations and aids in conducting analytical assessments on large datasets, enhancing the audit's quality and efficiency.

Moreover, Al-Ateeq et al. (2022) concluded that the perceived utility and ease of use of big data analytics in auditing directly impact audit quality without mediating the actual usage of data analytics. Big data analytics moderates the association between perceived usefulness and audit quality but not between perceived ease of use and audit quality. Abu-Musa et al. (2023) indicated that Blockchain Technology might impact audit companies at six crucial levels. Blockchain enables auditors to save time and enhance audit efficiency by conducting audits on the entire population rather than relying on sampling techniques. This allows auditors to concentrate on testing controls over transactions, establish a continuous audit process, take on a more strategic audit role, and offer new advisory services.

Based on the literature, this study hypothesises that

H1: There is a significant relationship between technology and audit quality.

Moderating Role of Auditor Experience

Auditors' experience is crucial for integrating and efficiently using technology in auditing procedures. Irman, Suhendra, and Diana (2021) established that experienced auditors, due to their profound expertise and comprehension of audit methods, are in a more advantageous position to utilise technology tools, thereby improving the efficiency and efficacy of audits. Maryani et al. (2023) showed that both IT-based audit methods and auditor experience considerably impact audit quality, albeit they only partially explain the dependent variable. (Ilmiah, Asa and Maknun, 2023) indicated that information technology and auditor experience exert a favourable and significant influence on audit quality.

Daoud (2025) found that both audit quality and the utilisation of accounting technology substantially improve auditor efficacy. Moreover, educational attainment influences the impact of accounting technology utilisation on auditor efficacy. These findings underscore the need to invest in educational advancement and technological integration to improve audit methods. An auditor's understanding of information systems has been found to enhance the correlation between professional experience and the quality of audits conducted (Sri *et al.*, 2022). Ahmad et al. (2023) noted that the effectiveness of internal audits is considerably influenced by system quality and user quality of information technology. Cahyono et al. (2020) showed that the implementation of e-Audit and the audit work environment influenced the quality of audit findings in fraud auditing; however, audit experience did not moderate the relationship between e-Audit, the audit work environment, and the quality of audit findings in fraud auditing. Raharja and Sari (2024) revealed that auditor experience significantly influences audit quality. The utilisation of information technology does not influence the impact of auditor expertise on the audit quality.

Based on the literature, this study hypothesises that

H2: Auditor experience significantly moderates the relationship between technology and audit quality.

Methodology

This study employed quantitative methods to collect numerical data for measuring variables, establishing correlations, and generalising findings. The approach evaluated technology use, audit quality indicators, and experience levels, enabling rigorous statistical analysis and comparisons across auditor roles. This methodology facilitated the examination of relationships between variables while maintaining objectivity in the research process. A cross-sectional survey design was employed to collect data from a diverse group of auditors at a specific point in time. This design was ideal for assessing current technology utilisation and its direct impact on audit quality while examining auditor experience effects without requiring extended data collection periods. The approach allowed for efficient data gathering from a wide range of participants simultaneously.

The population comprised various auditor categories (internal, external, government, forensic, IT, environmental, compliance, and operational). Purposive sampling selected auditors based on their experience levels and roles, while convenience sampling recruited a diverse group of participants. The final sample size consisted of 350 respondents (320 plus 10% for non-responses), ensuring adequate representation across different types of auditors. Online structured questionnaires were used with two sections: (1) demographic information and (2) three constructs measuring Technology (α=0.80), Audit Quality (α=0.87), and Auditor Experience (α=0.83) on 7-point Likert scales. Participants received official emails with study objectives and instructions, with follow-up reminders to enhance response rates. This electronic approach facilitated broader reach and convenient participation for respondents. Data were cleaned, encoded, and assigned unique identifiers to ensure integrity during analysis. IBM SPSS version 29 was used for descriptive statistics (means, standard deviations) and inferential analysis. Moderation regression analysis determined the moderating effect of auditors' expertise on the relationship between technology and audit quality, addressing the study's primary research questions. Institutional review board approval was obtained prior to commencing the research. Participants received consent forms outlining study objectives, processes, and rights as respondents. Strict confidentiality was maintained through data anonymisation and secure storage, while measures addressed potential risks, discomfort, conflicts of interest, and biases throughout the research process.

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Results

Initial Data Preparation (Descriptive and Normality Assessment of Data)

During the initial data preparation phase, the descriptive and normality statistics for each variable of the three latent constructs indicated that the data were statistically reliable and ready for further analysis. The standard deviations were within the acceptable ranges of the latent constructs, indicating moderate variability. After performing the descriptive analysis, the normality test showed that Skewness values for all items lie between –1.036 and +0.468 (and Kurtosis values lie between –1.063 and +2.132, indicating normality. Although Technology Utilization (e.g., TU9 = M = 3.54), Auditor Experience (e.g., AE3 = M = 4.55), and Audit Quality (e.g., CS3 = M = 3.6; QD3 = M = 4.26) items have greater mean values, indicating substantial agreement, all constructs qualify for parametric tests.

Respondent Demographics

The socio-demographic respondent profile shows a spread sample. Regarding age, 20.5% of the respondents belonged to the 45–54-year age group, followed by 18.2% in the 35–44-year age group. Males are the majority, with 36.8%, and 35.1% are female; a surprisingly high 28.1% did not want to specify their gender. There was a range of professional roles included in the survey, with staff auditors accounting for 18.0% and partners for 13.4%. Experience-wise, 22.2% have more than 10 years of experience, and 20.8% have 4–6 years of experience. Firm type-wise, 28.0% work in government audit bodies and 27.1% in local firms. Majority of them specialise in financial audits (18.1%) and possess professional certifications such as CPA (15.5%). There is variation in engagement frequencies, with 20.9% involved in audits beyond the general options. Regarding education, 29.7% possessed bachelor's degrees and 24.8% possessed master's degrees. Most respondents had experienced more than 30 audits (24.5%).

Exploratory Factor Analysis

In Table 1, the Audit Quality dimension demonstrates a range of loadings from 0.622 to 0.862, suggesting a clear relationship with audit quality. Notably, item CS1 has a high loading of 0.862, indicating its significant impact on the audit quality factor. Finally, Auditor Experience (AE1–AE5) shows noteworthy loadings between 0.737 and 0.810, underscoring the strong association between these items and auditors' experience. These loadings confirmed the relevance and significant connection of each variable to its corresponding latent dimension. All constructs had Cronbach's alpha values above the acceptable threshold, confirming the reliability of the scales for further analysis.

Table 1: Factor Analysis Table

	Factor Loadings	Cronbach's Alpa
TA1	**0.781**	0.80
TA2	**0.801**	
TA3	**0.806**	
TA4	**0.620**	
TU6	**0.721**	
TU9	**0.881**	
CS1	**0.862**	0.87
CS2	**0.622**	
CS4	**0.789**	
CS5	**0.842**	
QD1	**0.732**	
QD2	**0.700**	
AE4	**0.737**	0.83
AE2	**0.756**	
AE1	**0.708**	
AE5	**0.810**	

The variables represent the study's key dimensions: Technology (TA1–TU9), Audit Quality (CS1–QD5), and Auditor Experience (AE1–AE5).

Validity Analysis

The measurement model was validated using CFA, which determines the factor structure and establishes that the observed variables represent the latent constructs. CFA involves the examination of factor loadings, construct covariances, and overall model fit indices. To ascertain convergent validity, the AVE and CR for every concept were computed, with AVE values greater than 0.50 and CR values greater than 0.70 considered acceptable. Discriminant validity was tested by comparing the square root of the AVE of each construct with correlations with other components. These tests affirm the theoretical and empirical robustness of the model, making it fit for structural modelling (See Figure 1).

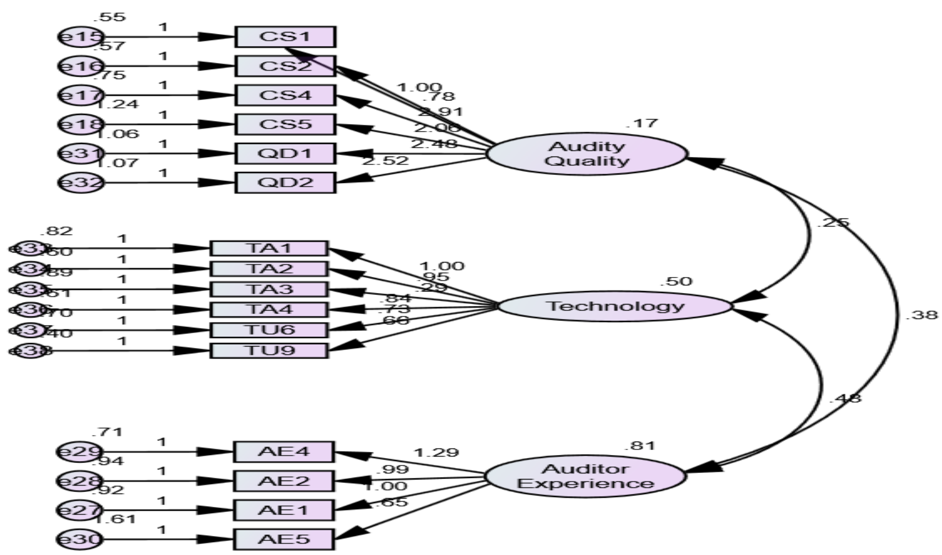

Figure 1: Measurement Model of the Constructs

Convergence validity

Convergent validity in this study was determined using Confirmatory Factor Analysis (CFA) and Structural Equation Modelling (SEM) in SPSS. In this study, the AVE values were calculated for each construct to ensure that the latent variables explained a high proportion of the variability in their respective indicators and confirmed that the constructs were well represented. Composite Reliability (CR) measures the internal consistency of the indicators used to quantify a construct. It tests whether the items reliably represent the latent variable by analysing their factor loadings. In this study, CR values were calculated for all constructs to ensure that they met or exceeded the requirement for the measurement model to be reliable and internally consistent (See Table 2).

Table 2: Convergence Validity

Latent Construct	No. of Items	AVE	Composite Reliability (CR)
Technology	6	0.60	0.90
Audit Quality	6	0.58	0.89
Auditor Experience	4	0.57	0.83

Discriminant Validity

Discriminant validity is a critical measurement methodology standard in which constructs in a model are theoretically distinct and measure various aspects of the theoretical framework. It assesses the degree to which constructs are accurately distinguished, with each measuring a specific aspect of the framework without overlap with others. The present study examined discriminant validity by applying Confirmatory Factor Analysis (CFA), which was conducted with SPSS Amos. It utilised the Fornell-Larcker criterion, which involves comparing the square root of the Average Variance Extracted (AVE) for each construct with its correlations with all the other constructs. According to this criterion, a construct is said to have discriminant validity if the square root of its AVE is more significant than its correlations with all other constructs. This approach ensures that each construct is more closely related to its indicators than to others and, hence, becomes more distinctive. Applying this criterion in the study provided strong evidence of discriminant validity, verifying the theoretical distinctiveness of the constructs (See Table 3).

Table 3: Discriminant Validity

Construct	Technology	Audit Quality	Auditor Experience
Technology	**0.78**		
Audit Quality	0.43	**0.76**	
Auditor Experience	0.41	0.25	**0.75**

Model Fit Indices for CFA

Model fit indices estimate the model's fit to the data within the framework of structural equation modelling. The Chi-square (χ^2/df) ratio of 0.1635, which is much less than 5, indicates a superb model fit. The goodness-of-fit index (GFI) of 0.957 and the Comparative Fit Index (CFI) of 0.912 exceeded the threshold value of 0.90, indicating a strong model fit. Although the Adjusted Goodness of Fit Index (AGFI) of 0.952 and the Tucker-Lewis Index (TLI) of 0.911 are just over 0.90, they also reflect an acceptable fit. The Root Mean-Square Error of Approximation (RMSEA) of 0.044 falls below 0.08, which is an acceptable fit. These indices reflect the model fitting well with the data, as all but one criterion exceeded the recommended threshold. Table 4 shows that the model accurately reflects the underlying structure of the data.

Table 4: Model fit indices

Indices	Criteria	Results	Comment
Chi-square (χ^2/df)	< 5	0.1625	Excellent fit
Goodness of Fit Index (GFI)	> 0.80	0.937	Excellent fit
Adjusted Goodness of Fit Index (AGFI)	> 0.90	0.942	Acceptable fit
Comparative Fit Index (CFI)	> 0.90	0.912	Excellent fit
Tucker Lewis Index (TLI)	> 0.90	0.911	Excellent fit
Root Mean-Square Error of Approximation (RMSEA)	≤ 0.08	0.044	Acceptable fit

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Direct and Moderation Analysis

Table 5 presents the results of a hierarchical multiple regression analysis to assess the moderating effect of Auditor Experience on the relationship between Technology and Audit Quality**.** Model 1 (Main Effect) shows that Technology has a significant positive effect on Audit Quality (β = 2.875, t = 45.670, $p < .001$), confirming that technology use alone improves audit quality. This model explains 41.2% of the variance in audit quality ($R^2 = 0.412$)**.** In Model 2 (With Moderator), the effect of Technology becomes statistically insignificant (β = -0.095, t = -0.710, $p > .05$) once Auditor Experience is included in the model, indicating that Auditor Experience plays a more prominent role in influencing audit quality. Auditor Experience is a significant predictor of audit quality (β = 0.795**,** t = 12.845**,** $p < .001$), with the model explaining 39.5% of the variance (R^2 = 0.395). Finally, Model 3 (Interaction Model) examines the interaction between Technology and Auditor Experience, finding a significant moderating effect (β = 0.089**,** t = 3.278**,** $p < .001$). This confirms that the relationship between Technology and Audit Quality is stronger when the auditor has more experience**.** The final model explains 44.5% of the variance in audit quality ($R^2 = 0.445$), suggesting that including the moderator significantly improved the model's explanatory power. Overall, these results support both H1, which suggests that technology positively impacts audit quality, and H2, which indicates that Auditor Experience moderates the relationship between technology and audit quality**,** emphasising the value of combining technological advancements with experienced auditors for optimal audit outcomes.

Table 5: Moderating Effect of Auditor Experience on the Relationship between Technology and Audit Quality

Variable	**Model 1(Main Effect)**	**Model 2(Moderator)**	**Model 3(Interaction)**
Constant	0.810*** (2.910)	0.765*** (2.980)	4.115*** (6.501)
Technology	2.875*** (45.670)	–0.095 (–0.710)	
Auditor Experience		0.795*** (12.845)	–0.112 (–0.984)
Technology × Auditor Experience			0.089*** (3.278)
F-statistic	40.895	98.620	20.765
p-value (F-statistic)	< .001	< .001	< .001
R^2	0.412	0.395	0.445
Adjusted R^2	0.400	0.383	0.429

Note**:** *p < .001**.** The t-values are in parentheses.

Table 6 summarises the hypothesis testing for the relationship between technology, auditor experience, and audit quality. The results show that technology has a positive relationship with audit quality, auditor experience is positively associated with audit quality, and auditor experience moderates the relationship between technology and audit quality.

Table 6: Summary of the hypothesis

Hypothesis	Statement	β	*t*	*p*	Decision
H1	There is a significant relationship between Technology and Audit Quality.	2.875	45.670	< .001	supported
H2	Auditor Experience moderates the relationship between Technology and Audit Quality.	0.089	3.278	< .001	supported

Discussion

This study investigates the relationship between technology and audit quality and the degree to which auditor experience moderates this relationship. The results substantiate both hypotheses (H1 and H2) and elucidate how human competence influences the adoption and effectiveness of auditing technology.

Model 1 demonstrates a statistically significant positive correlation between technology utilisation and audit quality, corroborating H1. This discovery corresponds with literature that acknowledges the revolutionary impact of technology on improving the efficiency, precision, and breadth of audit procedures (Feliciano & Quick, 2022; Otia & Bracci, 2022). Eulerich et al. (2023) discovered that technology-based audit methods (TBATs) enhance the completion rate of audits, improve risk detection, and reduce audit durations. Notwithstanding apprehensions about implementation expenses and the intricacies of quantifying returns on investment, auditors regard these instruments as advantageous tools. This result theoretically corroborates the Technology Acceptance Model (TAM), which asserts that individuals adopt technology when they perceive it as beneficial for enhancing their work performance. In auditing, tools such as data analytics, automation software, and artificial intelligence augment auditors' proficiency in evidence collection and assessment, enhancing overall audit quality (Carpenter & McGregor, 2020). Moreover, Al-Ateeq et al. (2022) indicated that perceived utility, rather than actual usage, is a crucial factor influencing the beneficial impact of big data tools on audit quality, hence highlighting the importance of auditor perception in adopting technology.

Model 2 identifies auditor experience as an independent determinant of audit quality. Including this variable rendered the technology's direct impact on audit quality statistically negligible, whereas auditor experience became a major predictor. This change in explanatory authority indicates that professional experience is more pivotal in influencing audit quality than technology, when evaluated independently. This outcome aligns with previous empirical research highlighting the sustained significance of auditor skills, especially in intricate or judgement-dependent audit contexts. Irman, Suhendra and Diana (2021) emphasised that experienced auditors exhibit a superior mastery of audit procedures, augmenting their capacity to utilise technology instruments proficiently. Similarly, Maryani et al. (2023) contended that although IT-based procedures enhance audit quality, their efficacy depends on the auditor's professional judgement and independence. The diminishing impact of technology on the integration of auditor experience corresponds with the Technology Acceptance Model (TAM), which considers user attributes such as expertise, confidence, and training to be moderating factors in technology adoption and utilisation. The findings indicate that the functional advantages of audit technologies may be fully achieved only when auditors have adequate experience to critically analyse digital outputs and contextualise their use within the existing audit frameworks.

Model 3 analyses the interaction between technology and auditor experience, corroborating H2. The findings indicate a substantial moderating effect of auditor experience on the relationship between technology and audit quality. This suggests that the beneficial influence of technology on audit results is particularly significant for auditors with high levels of professional expertise. Technology is an enabler, but its efficacy relies on the user's experiential ability. Corroborating this finding, Silitonga and Hastuti (2022) showed that the effectiveness of remote audits is improved when information technology is integrated with auditor expertise and professional scepticism. In the same vein, Abu-Musa et al. (2023) discovered that blockchain technology markedly enhances audit outcomes, with its advantages being optimised when auditors strategically incorporate it into their audit processes. The moderating influence of experience highlights the practical difficulties in understanding technical results and using professional judgment, particularly in fluid or uncertain audit situations. Ababneh and Alrabei (2021) provide additional evidence that the effectiveness of information technology in improving the relationship between audit quality and accounting information quality depends on contextual factors, such as auditor expertise and institutional practices. Mohammed and Hassan (2022) illustrated that audit quality is adversely affected by audit complexity; however, this influence can be alleviated by technical proficiency and professional acumen. Their findings emphasise that technology does not operate in isolation; skilled auditors must evaluate and use its functionalities. Moreover, Irman, Suhendra and Diana's (2021) findings indicate that neither experience nor technology independently and reliably forecasts audit performance. Integrating professionalism, autonomy, and technological proficiency yields superior audit results. This underscores the concept that audit quality is optimally comprehended due to the interaction between technical instruments and human proficiency.

These findings indicate that initiatives to enhance audit quality should not depend solely on technical advancements. Instead, they should be accompanied by investments in auditor training, professional growth, and enhancing ethical competencies. The successful application of technology in auditing relies not only on the accessibility of tools but also on the expertise, discernment, and situational awareness of the experts who utilise them.

Conclusion

This study investigates the impact of technology on audit quality and ascertains whether auditor experience moderates this relationship. The analysis corroborates both theories. Initially, technology was identified as a factor that enhances audit quality, aligning with the perspective that digital technologies augment audit efficiency, data analysis and decision-making. Second, auditor expertise independently predicted audit quality and enhanced the impact of technology when used concurrently. These findings indicate that technology alone is inadequate; its usefulness is considerably augmented when skilled professionals utilise it.

Recommendation

The findings indicate that audit companies and regulators must invest in digital tools while ensuring that auditors possess the necessary competence for efficient utilisation. Targeted training and coaching for capacity building could close the divide between technology proficiency and audit effectiveness. Theoretically, the findings enhance the Technology Acceptance Model by underscoring the contingent character of perceived utility and accentuating the significance of user experience in actualising the complete advantages of a technology. Although this study addressed its primary enquiries, it was constrained by its cross-sectional methodology and dependence on self-reported data, which may fail to elucidate causal linkages or intricate behavioural aspects. Future studies may utilise longitudinal or mixed-method approaches to enhance the comprehension of the temporal evolution of technology adoption and the influence of experiential learning on its application. Comparative analyses across industries or nations would provide significant insights into the impact of context on the interplay between technology and auditor proficiency in the future.

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