

ABSTRACT

The rapid pace of digital transformation has made the business environment more complex, marked by an increase in the volume and speed of data as well as more diverse fraud patterns. This condition requires auditors to adapt in order to remain relevant and to carry out their professional roles effectively. On the other hand, traditional audit approaches are considered to have limitations in responding to the dynamics of the digital era, therefore the adoption of modern audit technologies is viewed as an important aspect of audit practice.

This study uses a Systematic Literature Review (SLR) approach by analyzing and synthesizing international articles indexed in Scopus during the period 2021 to 2025. After several stages of the literature selection process, a total of 24 relevant articles were used as the basis for analysis. The study focuses on three main modern audit technologies, namely Artificial Intelligence (AI), Blockchain, and Big Data Analytics (BDA), to identify auditors' intention, as well as the opportunities and challenges associated with the adoption of these technologies.

The results show that auditors generally have a strong and positive intention towards adopting modern audit technologies, influenced by perceived usefulness, perceived ease of use, digital competence, and external supports from organizations and regulators. The adoption of modern audit technologies contributes to improvements in audit quality by enhancing efficiency, accuracy, and analytical capability of auditors through automation, continuous auditing, and data-driven processes. However, the adoption process still faces several challenges, including limitations in digital skills, regulatory issues, and infrastructure readiness. Therefore, continuous training, adaptive policies, and effective change management are essential to enable auditors to respond to digital transformation in a responsible and sustainable way.

Keywords: Auditors, Audit Process, Digital Transformation, Artificial Intelligence, Blockchain, Big Data Analytics, Technology Adoption.