

ABSTRACT

In an increasingly complex digital economy, conventional Enterprise Resource Planning (ERP) systems face significant challenges regarding data manipulation vulnerabilities and information asymmetry between management and stakeholders. This study aims to synthesize global literature on Blockchain-ERP integration as a disruptive solution to enhance audit transparency. Employing a Systematic Literature Review (SLR) method with PRISMA 2020 protocols and the PICO framework, this research conducted a rigorous screening of 17,812 initial articles from the Scopus database, resulting in a final sample of 20 high-quality and relevant articles published between 2021 and 2025.

The analysis is constructed based on a three-layered theoretical stratification: Agency Theory as the foundation of managerial relations, the TOE (Technology-Organization-Environment) framework to map adoption determinants, and Triple-Entry Accounting theory as the technical-operational basis. Research findings reveal an explosive publication growth rate of 62.5% per annum, marking a disciplinary transition from a conceptual exploration phase to a more mature empirical evaluation stage. Mechanistically, the implementation of immutable ledgers and smart contract automation is proven to enhance audit transparency by up to 75% while significantly reducing reconciliation time through real-time data synchronization.

This study concludes a fundamental epistemological paradigm shift from "human trust" to "algorithmic trust" through the "Audit 4.0" framework and continuous auditing. Nevertheless, the research identifies a critical skill gap among auditors and a dearth of studies focusing on the public sector and SMEs in developing countries. The results provide a strategic roadmap for regulators and practitioners to optimize decentralized auditing ecosystems to ensure the integrity of financial reporting in the future.

Keywords: Blockchain, Enterprise Resource Planning (ERP), Systematic Literature Review, Audit Transparency