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THE IMPACT OF DIGITALIZATION ON STATUTORY AUDITING IN SERBIA[1]

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Abstract:
Digitalization is profoundly transforming audit operations in Serbia, significantly enhancing the efficiency, accuracy, and speed of audit processes. This paper investigates how the adoption of digital tools and technologies is reshaping traditional audit methodologies. Key advancements include the integration of data analytics, automated systems, and blockchain technology, which collectively revolutionize the way auditors conduct reviews and assessments. The digital shift is not merely about adopting new tools; it fundamentally alters the skill sets required for today's auditors. Professionals must now navigate complex digital environments, develop competencies in data interpretation, and harness analytical tools to derive meaningful insights from vast amounts of information. Emerging challenges, such as cybersecurity threats, also require auditors to remain vigilant and responsive in safeguarding sensitive data. While digitalization offers substantial benefits, including increased data precision, enhanced reporting capabilities, and streamlined workflows, it also necessitates significant adaptation. Firms must invest in innovative technologies, upgrade their infrastructure, and prioritize ongoing skill development to leverage these advancements effectively. This strategic focus will enable audit firms to remain competitive in a rapidly evolving landscape while addressing the multifaceted challenges of the digital age. Ultimately, embracing digitalization is crucial for enhancing the value and effectiveness of audit services in Serbia.

Keywords:
digitalization; audit; Serbia; technology; skills; cyber security.

JEL Classification:
M42, O33

INTRODUCTION

Digitalization is revolutionizing contemporary business by enhancing operations, boosting productivity, and increasing adaptability. As we progress through the Fourth Industrial Revolution, significant advancements are occurring across big data, artificial intelligence (AI), blockchain technology, and automation. These innovations are not only redefining traditional business processes but are also transforming critical functions, such as auditing, which is evolving to become more efficient and insightful.

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The integration of these technological advancements is leading to streamlined workflows and better decision-making, ultimately shaping the future landscape of various industries

Auditing is undergoing a transformative shift driven by digitalization, enhancing the integrity of financial statements and facilitating more effective risk identification and management. Traditional manual verification methods are becoming less effective in today's data-rich environment, where quick decision-making is crucial. Digital tools empower auditors to efficiently analyze large datasets, enabling more precise detection of patterns and anomalies. This technological integration improves audit accuracy and significantly reduces human error, marking a substantial evolution in the auditing process.

In Serbia, the digitalization of audit services is currently in a developmental stage, yet it has considerable potential to enhance the quality and efficiency of these services. Recent national and international research highlights a growing trend among audit firms in Serbia towards integrating digital technologies into their operational frameworks. This shift is driven by the recognition of the numerous advantages these technologies offer, including improved accuracy, faster processing times, and enhanced data analysis capabilities.

However, the transition to a more digitalized approach is not without its hurdles. Auditors in Serbia are increasingly challenged to continually upgrade their digital skills to keep pace with the evolving technological landscape. This requirement for ongoing education and adaptation to new tools and methodologies can be demanding. Furthermore, auditors must navigate significant data protection and cybersecurity concerns. With the rise of digital tools, safeguarding sensitive information has become crucial, requiring firms to develop robust security protocols to prevent breaches and ensure compliance with data protection regulations.

Overall, while the journey towards digitalization in the Serbian auditing sector is still ongoing, the potential benefits and the need for improvement create a compelling case for continued investment and adaptation in this area.

This paper aims to thoroughly examine the impact of digitalization on the performance of audit activities in Serbia. This exploration will focus on the following aspects:

1. **Changes in Work Methodology:** This aspect will discuss how digital tools and technologies are transforming traditional audit methods and what innovative approaches are being adopted.
2. **Auditor Skills Requirements:** The aspect will examine the essential competencies and knowledge that auditors must acquire to navigate the digital landscape effectively. Furthermore, it will explore methodologies for adapting to these transformative changes within the auditing profession.
3. **Benefits of Digitalization:** This aspect will emphasize how digitalization improves audit processes' efficiency, accuracy, and security.
4. **Challenges and Risks:** In conclusion, this study will delineate the principal challenges auditors encounter throughout the digital transformation process. These challenges encompass critical issues such as data protection, the integrity of cybersecurity measures, and the complexities associated with evolving regulatory frameworks.

This research employs a comprehensive mixed-methods approach, integrating qualitative and quantitative methodologies to facilitate an in-depth exploration of the digitalization of audit operations in Serbia. Initially, a thorough examination of secondary data will be conducted, utilizing a diverse array of sources. This analysis establishes a foundational understanding of the prevailing trends and dynamics within the auditing sector. To augment this secondary data, structured surveys are conducted, targeting various stakeholders, including auditors, industry practitioners, and other representatives from the industry. These surveys capture quantitative insights regarding their experiences, perceptions, and engagement with digital technologies in auditing processes.

In parallel, qualitative data will be gathered through in-depth interviews with recognized audit experts to elicit nuanced perspectives on the complexities and challenges of integrating digital tools in audit practice. This mixed-method strategy aims to create a holistic understanding of the current digitalization landscape.

The anticipated outcomes of this research will yield a comprehensive assessment of the state of digitalization in audit in Serbia. This elucidates key challenges, such as technological adaptation and regulatory compliance, while identifying inherent strengths, such as enhanced data analytics capabilities. Ultimately, this research will culminate in strategic recommendations to advance the development and refinement of audit practices in an increasingly digitalized environment, ensuring their efficacy and relevance in contemporary audit operations.

THEORETICAL FRAMEWORK AND LITERATURE REVIEW

Theoretical framework

Digitalization refers to the integration of digital technologies into business processes, fundamentally changing how organizations carry out various tasks. Digitalization utilizes advanced analytical tools, automation, and artificial intelligence to improve auditing activities. The theoretical framework of this paper is built on several key concepts:

Everett Rogers's Theory of Technological Diffusion provides a comprehensive framework for understanding how innovations and technologies spread within a society or organization. According to this theory, the adoption of new technologies occurs in several stages: innovators, early adopters, early majority, late majority, and laggards. Each category represents a distinct group of individuals and their varying levels of willingness to embrace change (Barney, 1991).

In the context of auditing firms in Serbia, this framework becomes particularly insightful for analyzing the adoption of digital technologies. Innovators in this field are typically the first to experiment with cutting-edge tools and systems, often driven by a desire to improve efficiency and stay ahead of competitors. These firms lay the groundwork for technological advancement by testing new solutions and sharing their experiences. Following innovators, early adopters play a crucial role in the diffusion process. These firms are more risk-tolerant and are often influenced by their peers and the successes of early innovators. Their adoption can significantly enhance the credibility and perceived value of new technologies, encouraging others to follow suit (Barney, 1991).

As these digital technologies gain traction, the early majority begins to adopt them, drawn by proven benefits and growing social acceptance. This shift typically marks a significant transformation within the industry, as a larger segment of firms integrates digital tools into their operations. However, the late majority and laggards remain cautious. The late majority is typically driven by necessity, often adopting new technologies only after they have become standard practice within the industry. In contrast, laggards are more resistant to change due to limited resources, familiarity with older systems, or skepticism about the technology's effectiveness. Understanding the stages of technological diffusion helps stakeholders in the Serbian auditing sector recognize the barriers and motivators influencing the adoption of digital innovations. By identifying where firms stand within this framework, industry leaders can tailor strategies to facilitate a smoother transition toward modernization, thereby enhancing efficiency, accuracy, and overall service quality in auditing practices. This approach improves competitiveness and positions the Serbian auditing profession better to meet the demands of an increasingly digital economy (Barney, 1991).

Lenin's model of organizational change, often characterized by the stages of unfreezing, changing, and freezing, offers valuable insights into how organizations can manage and implement change effectively, particularly in the context of digital transformation. This model is particularly relevant for audit firms navigating the complexities of modern technological advancements.

The organizational change process can be broken down into three key stages: unfreezing, changing, and freezing.

1. **Unfreezing:** This initial stage involves preparing the organization for change. In audit firms, this means acknowledging the limitations of traditional auditing methods in our increasingly digital world. Leaders play a crucial role in creating a sense of urgency among staff, emphasizing the necessity of change to remain competitive and efficient. Clear and effective communication is vital during this stage to gain employee buy-in and encourage them to be more open to new ideas.
2. **Changing:** This is the stage where the actual transformation takes place. It involves adopting new technologies, processes, and ways of thinking. For audit firms, this might include integrating digital tools for data analysis and automating repetitive tasks to improve efficiency and accuracy. Providing training and development is essential in this phase to ensure employees have the necessary skills to utilize these new technologies effectively.
3. **Freezing:** The final stage focuses on solidifying the changes within the organization. This involves reinforcing new practices and ensuring they become part of the firm's everyday operations. Audit firms can achieve this by establishing metrics to evaluate the effectiveness of the changes made and cultivating a culture of continuous improvement.

By following these stages, audit firms can effectively manage digital transformation, overcome challenges, and position themselves for long-term growth and adaptability.

Resource Justification Theory suggests that an organization's competitive advantage arises from its unique resources and capabilities. These resources can include tangible assets, such as technology infrastructure, as well as intangible assets, including employees' digital skills and access to relevant data. In the context of digital auditing, leveraging these key resources is essential to ensuring thorough, effective evaluations of an organization's digital operations. This theory emphasizes the importance of not only having these resources but also strategically utilizing them to enhance overall performance and maintain a competitive edge (Barney, 1991).

LITERATURE REVIEW

The literature on digitalization underscores the critical role of emerging technologies, massive data analytics, artificial intelligence (AI), and Blockchain in transforming auditing practices. Research indicates that these advanced technologies empower auditors to handle substantial volumes of data with remarkable speed and precision. By leveraging big data analytics, auditors can analyze complex datasets to uncover patterns and trends that may indicate potential risks. Artificial intelligence enhances this process by automating routine tasks and enabling the identification of anomalies that might be missed through traditional auditing methods. Furthermore, blockchain technology enhances transparency and security in financial transactions, enabling auditors to trace and verify records more efficiently. Together, these innovations significantly enhance the auditors' ability to detect irregularities and assess risks, ultimately leading to more reliable and effective audit outcomes (Alles, 2015; Casterella *et al.*, 2019).

Building on the importance of Big Data Analytics, it plays a crucial role in enhancing the effectiveness and efficiency of audit processes. By leveraging advanced analytical techniques, auditors can sift through vast amounts of data quickly, uncovering insights that would be nearly impossible to detect manually. This enhances their ability to identify patterns and anomalies that may signify potential risks. For instance, traditional auditing methods often rely on sampling, which can lead to the oversight of significant issues. In contrast, the use of big data analytics enables auditors to examine entire datasets, providing a more comprehensive view of an organization's financial health and operational risks. As highlighted by Brown-Liburd and Vasarhelyi (2015), this capability not only streamlines the auditing process but also enhances the reliability of findings, enabling auditors to deliver greater value to their clients. Furthermore, incorporating predictive analytics can help auditors anticipate future trends and risks, enabling them to act proactively rather than reactively. Overall, the integration of big data analytics into audit practices represents a significant advancement in the field, ensuring that audits are more thorough, accurate, and responsive to the complex landscape of modern business.

In the evolving landscape of auditing, the integration of emerging technologies is fundamentally transforming traditional practices. The introduction of Artificial Intelligence (AI) has significantly enhanced the efficiency and effectiveness of the audit process. AI automates repetitive tasks, such as transaction analysis and anomaly identification, allowing auditors to focus on more complex, value-added activities. Furthermore, AI enables predictive analytics, which empowers auditors to proactively identify risks and potential issues before they escalate (Brown-Liburd & Vasarhelyi, 2015). This proactive approach not only enhances audit quality but also provides clients with a more insightful and strategic advisory service.

Additionally, the adoption of blockchain technology is revolutionizing data verification and authenticity. As a decentralized and transparent technology, Blockchain provides auditors with real-time access to transactional data. This means that the verification process becomes more streamlined and less reliant on manual checks, which can be time-consuming and prone to error (Dai & Vasarhelyi, 2017). The inherent characteristics of Blockchain, such as immutability and traceability, further enhance the reliability of the audited data, thereby increasing stakeholders' confidence in audit outcomes.

Fedyk *et al.* (2022) emphasize that AI is used in audit and that its primary goal is to improve the audit process. Because AI-driven fraud detection directly supports accountability and governance, its importance goes beyond operational enhancements. In addition to protecting financial integrity, real-time monitoring, data-driven insights, and adaptive fraud-detection algorithms uphold moral principles and legal compliance (Dako *et al.,* 2019). Internal control procedures in auditing departments can be significantly improved by implementing such AI-powered fraud detection solutions. These solutions free up auditors to concentrate on high-risk areas by automatically identifying suspicious transactions with high accuracy and recall (Mahmoud & Kareem, 2025). Both detection accuracy and operational efficiency advantages are regularly highlighted in comparative studies on the efficiency gains from AI usage in auditing (Dako *et al.*, 2019). Ramos *et al.* (2024) state that it is becoming increasingly crucial to develop cutting-edge AI tools to combat the most varied forms of economic crime, fraud, and corruption. These technical advancements raise the moral incentives to prevent fraud, ultimately leading to a long-term decline in its prevalence. The auditing company's capabilities should be developed in the following areas to meet the demands of artificial intelligence: data management, data preprocessing, low-variability automation, and sophisticated work automation (Vuković *et al.*, 2023).

AI and Blockchain create a synergy that enhances auditing processes through automation and improved data verification, leading to greater efficiency, accuracy, and accountability in financial reporting. By adopting these technologies, auditors can effectively navigate the complexities of modern financial ecosystems and leverage insights for organizational success. The future of auditing goes beyond compliance, focusing on technological advancements that drive better results.

Digitalization requires auditors to acquire new skills and knowledge, particularly in data analytics, programming, and cybersecurity (Byrnes *et al.*, 2018). Research indicates that the successful digital transformation of audit firms relies on the ongoing education and development of employees' digital skills (Kokina & Davenport, 2017). The benefits of digitalization in auditing include enhanced efficiency, accuracy, and process security (Issa *et al.*, 2016). However, challenges such as data protection, cybersecurity, and regulatory compliance are significant obstacles that must be addressed (Appelbaum *et al.,* 2017). The adoption of digital technologies in auditing must comply with existing legal and regulatory frameworks, which can present additional challenges for audit firms (Kokina & Blanchette, 2019).

The increasing importance of digitalization was noted after the pandemic, when significant changes in the audit process were observed. Perić and Kljajić (2023) emphasize that, due to the pandemic, which has created new market conditions, auditors need to pay closer attention to audit quality, changes in circumstances amid the crisis, the impact of new technologies, and changes in the way audit evidence is obtained. Additionally, professional judgment is considered necessary. One of the main conclusions is that the audit process needs to be adjusted to the new uncertain circumstances. The recommendations made by Perić and Kljajić (2023) include the need to rely on new technologies as a way to overcome barriers that the pandemic has brought, especially when it comes to the quality of the audit, which needs significant improvements after the pandemic due to a decrease in the quality noted in this study. These findings align with the study by Perić *et al.* (2021), which explains that technological advancements have led to market development and changes, thereby altering the audit process as well. The alterations were needed to ensure that the process is conducted in a way that secures safe business. The modernization of technology in the audit process enables audits to be completed in a shorter timeframe with a higher level of reliability, representing a significant improvement. Artene and Domil (2024) and Cao and Zhang (2025) also emphasize the potential of digitalization on the audit process, particularly in optimizing requirements to meet stakeholder needs in newly developed markets.

Quraishi *et al.* (2025) examine the digitalization of audits in Bangladesh, a transitional economy, and highlight constraints the country faces in this regard, including cybersecurity. Muneer *et al.* (2024) discuss the benefits that can be achieved through digitalization of the Vietnamese audit process, emphasizing the importance of managers adapting to the changing market conditions. It is essential to note that even in developed economies, such as Germany, challenges related to the digitalization of audit have been identified, as shown in the study by Tiberius and Hirth (2019). It shows that, to a certain extent, both developed and transitional economies face challenges.

According to the study by Quwanishbaevna (2025), which focuses on the digitalization of the audit process in Uzbekistan, maintaining long-term openness and public trust requires consistent investment in digital infrastructure, employee training, and adherence to governance ethics. There is alignment in attitude that artificial intelligence holds significant promise for enhancing automation and extracting valuable insights from complex data in the context of auditing. Still, there are serious ethical issues with it, including algorithmic bias, accountability, transparency, and fairness (Cao *et al.*, 2015; Murikah *et al.*, 2024). In a similar vein, the study by Zhang *et al.* (2025) states that blockchain-based auditing offers benefits such as data consistency and openness, but also has drawbacks, including high technological

barriers and the need to rebuild the credit system. In addition to possessing excellent business knowledge, interpersonal skills, critical thinking, and value-added services, the study by Anomah *et al.* (2024) reveals that accounting professionals in developing economies must continually upskill and reskill to remain relevant in the AI era. In addition to improving operational efficiency, an understanding of the implications of emerging technologies and how to incorporate them into auditing methods strengthens an organization's ability to adapt to changing regulatory requirements and market dynamics (Leocádio *et al.*, 2024).

The examination of digitization in audits in Serbia highlights both the challenges and the advancements associated with this transformation. This analysis highlights the importance of adapting to maintain efficiency and accuracy in the rapidly evolving financial environment. The authors of this article have thoroughly investigated the key issues related to the digitization of audits, providing a comprehensive assessment of the challenges and implications for auditing practices in Serbia.

The existing body of literature on the digitalization of audit work underscores the critical role of technology in substantially enhancing the efficiency and effectiveness of audit processes. By leveraging advanced tools and technologies, auditors can streamline operations, improve data accuracy, and gain deeper insights into financial information. However, the successful adoption of these digital solutions is not merely a matter of integration; it necessitates meticulous planning and strategic alignment with both organizational goals and regulatory requirements. For organizations seeking to implement digital solutions in their audit practices, a multifaceted approach is essential. This includes continuous education and training for audit professionals to ensure they are proficient in new technologies and methodologies. Auditors must be equipped not only with technical skills but also with a mindset that embraces change and innovation. Furthermore, adapting to evolving regulatory frameworks is crucial, as they can significantly influence the adoption and application of digital tools in auditing.

When reflecting on Serbia's regulatory stance on digital audit, the following conclusions can be drawn. Serbia's legal framework references international standards and quality controls and is moving to digital audit tools in public institutions. So, it can be said that, legally and normatively, Serbia aligns with this trend in audit processes. The Law on Audit governs audit activities in Serbia and is closely based on the provisions of the EU Audit Regulation (EU No.537/2014). International Standards on Auditing (ISA), especially ISA 315 and ISA 540, play a crucial role in guiding the adoption of digital auditing practices. These standards emphasize understanding the client's IT environment, assessing risks from automated systems, etc. As audit processes increasingly rely on technology, the ISA regulations provide a global framework for integrating digital tools into audit procedures. In Serbia, the Law on Audit mandates the application of ISAs, ensuring that Serbian auditors operate within the same professional framework as the EU. Serbia's adaptation of ISA standards establishes a formal basis for digital auditing. Implementation gaps remain, and this field requires further research.

This theoretical framework and comprehensive literature review provide an essential foundation for advancing research into the impact of digitalization on auditing, particularly within the context of Serbia. As the country navigates its technological transformation, understanding the implications of digitalized auditing processes becomes increasingly vital. Future studies should focus on identifying successful case studies, exploring potential implementation barriers, and assessing the overall impact of digitalization on audit quality and compliance in the Serbian market.

Moreover, this research could be extended to examining how digitalization can enhance transparency and foster stakeholder trust in financial reporting. By examining the interplay between technology and auditing practices, we can identify best practices and frameworks that facilitate a seamless transition to digital methodologies while upholding regulatory compliance and ethical standards within the auditing profession.

METHODOLOGY

The purpose of this research was to investigate the impact of digitalization on the performance of audit work in Serbia. For the analysis of this topic, a mixed-methods approach was employed. The quantitative component involved the use of questionnaires to collect primary data. The survey consisted of 13 multiple-choice questions and was distributed via Google Forms. The approximate time required to complete the survey was 10 minutes.

In addition to the quantitative method, the qualitative method was added to provide more in-depth observations about the digitalization of audit processes. This method facilitated the collection of specific, relevant information from audit professionals, shedding light on the changes, challenges, and benefits that digitalization has brought.

The quantitative part of the study was designed as a descriptive research project. The questionnaire served as the primary data-collection tool, addressing various aspects of digitalization in auditing. The research sample comprised 22 participants, including auditors and other experts from multiple audit firms across Serbia – this diverse sample aimed to ensure a representative dataset from different regions and levels of experience.

The data collected were analyzed using descriptive statistical methods. Descriptive statistics were employed to illustrate the sample's fundamental characteristics and the distribution of responses. The analysis aimed to identify trends and insights regarding the impact of digitalization on audit practices. Regression analysis is performed using the MegaStat extension in Excel to examine the influence of respondents' roles in the company on their perceptions of the impact of digitalization across five dimensions: work efficiency, big data management, analysis precision, time analysis, and communication improvements.

The qualitative part of the study was conducted using semi-structured interviews with audit partners from accounting firms operating in the region. A total of 12 interviews were conducted. The participants were selected from companies of varying sizes, providing a diverse range of perspectives. Participants were selected using purposive sampling, targeting individuals with significant experience in audit leadership and decision-making, ensuring that perspectives were gathered from professionals directly involved in implementing digital audit tools and overseeing audit quality. The interviews were conducted via virtual sessions, lasting approximately 30 to 45 minutes. During the interviews, participants were asked to share their opinions about automated tools used in audit processes, AI-assisted auditing procedures, and challenges related to system integration, regulatory compliance, and auditor training.

The research was conducted in accordance with ethical standards. The anonymity and confidentiality of participants were ensured, and all individuals were informed of the research's purpose and procedures. Their consent to participate was obtained freely.

This methodology enabled a thorough examination of the impact of digitalization on audit work in Serbia, providing valuable insights that can contribute to the ongoing development and improvement of practices in this field.

DATA ANALYSIS

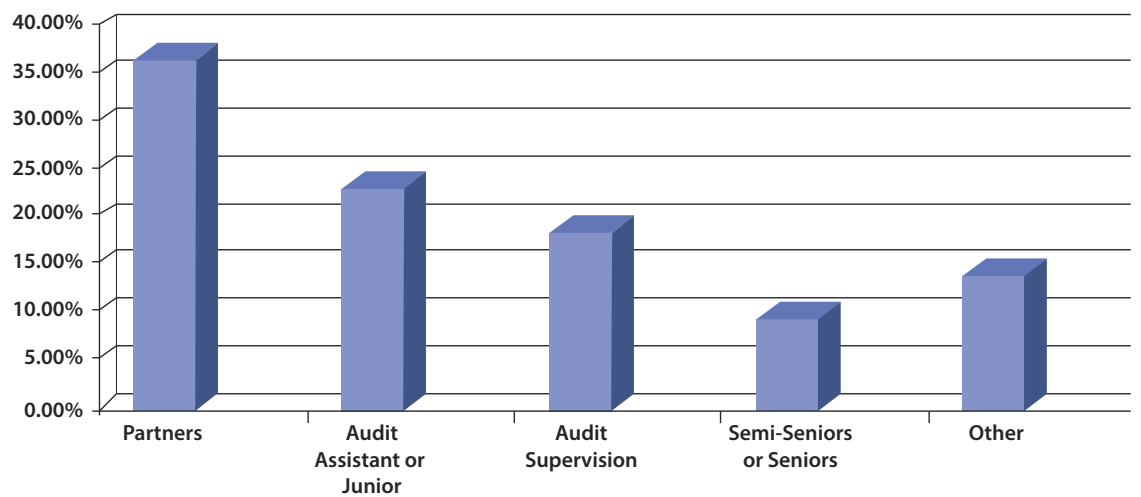
The analysis of the questionnaire data allows us to identify key trends and insights into the impact of digitalization on auditing in Serbia. This analysis will focus on the distribution of responses, the identification of significant patterns among respondents, and the relationships between different variables.

The interview data were analyzed thematically to identify patterns, insights, and challenges in the digital audit process. This approach complemented the quantitative findings and enabled the inclusion of more practical perspectives from audit leaders that surveys alone can't capture.

Analysis of Demographic Data

The demographic data obtained from the initial question enable classification of respondents by position within the audit firm and by organization size. The findings indicate that 36.4% of respondents are Partners, 22.7% are Audit Assistants or Juniors, 18.2% are Audit Supervisors, and 9.1% identify as Semi-Seniors or Seniors in the revision process. The remaining respondents represent positions such as Audit Director, Senior Audit Manager, and Audit Manager, with each category receiving an equal distribution of the remaining percentage.

Figure 1. Demographic data

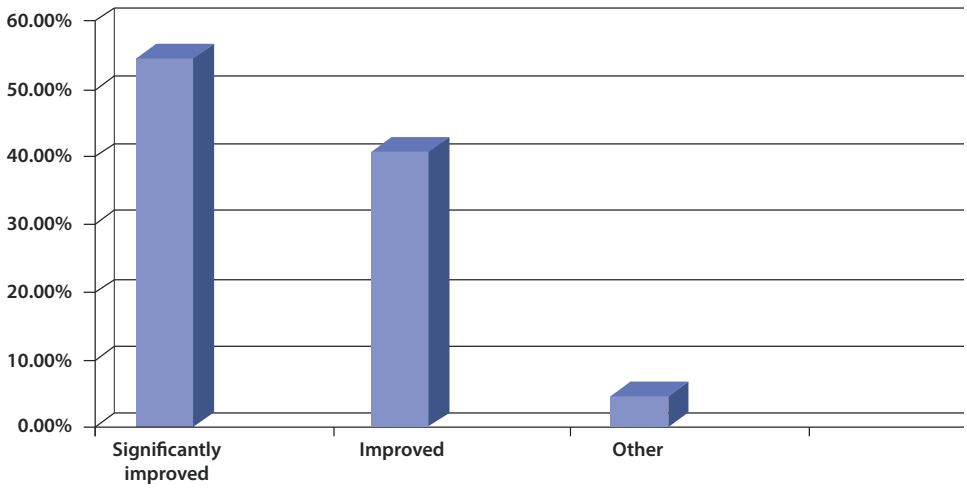


Source: Authors

The Impact of Digitalization on Work Efficiency

Most respondents (54.5%) indicated that the implementation of digitalization has significantly enhanced work efficiency. Additionally, 40.9% of the participants reported an improvement in work efficiency, albeit to a lesser extent. Conversely, a minority of respondents noted that work efficiency has remained high, with no substantial changes. These findings suggest a positive trend in workplace efficiency driven by digitalization.

Figure 2. Impact on work efficiency

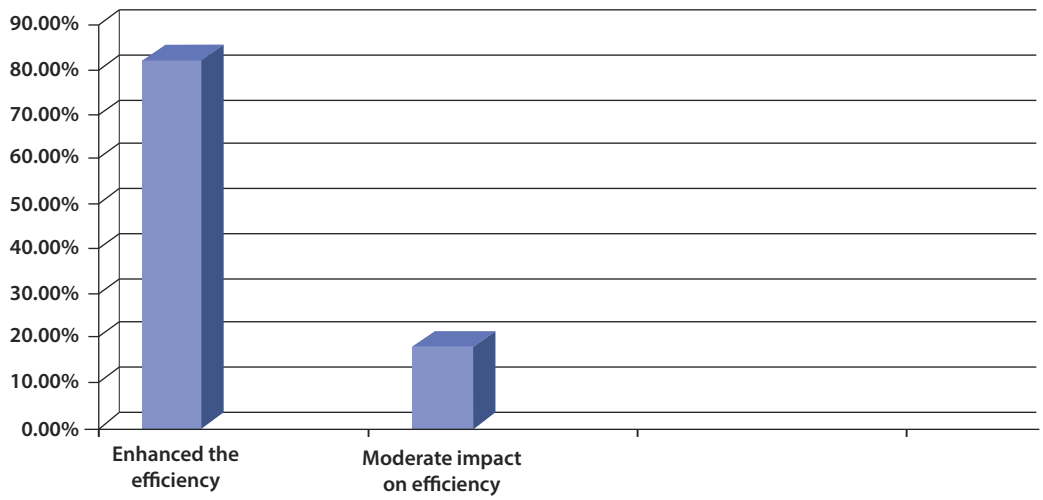


Source: Authors

Facilitating Data Collection and Analysis

A significant majority of respondents (81.8%) indicated that the implementation of digital tools and software has markedly enhanced the efficiency of data collection and analysis, resulting in a considerable reduction in the time and effort required for these processes. Conversely, a minority of respondents (18.2%) reported experiencing only moderate relief in this regard.

Figure 3. Facilitating Data Collection and Analysis

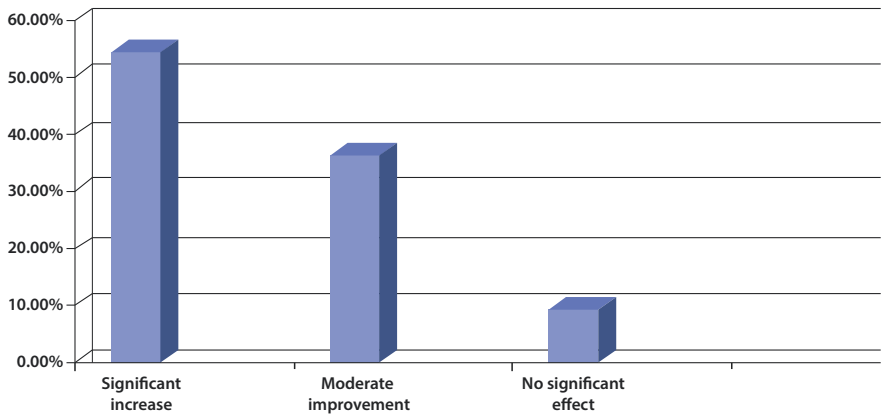


Source: Authors

The Impact of Digital Tools on the Accuracy of Analysis

The findings of this study indicate a clear perception among respondents that digital tools influence the accuracy of analyses. Specifically, 54.5% of participants reported a significant increase in accuracy from using these technologies, while an additional 36.4% observed a moderate improvement. In contrast, only 9.1% of respondents reported no discernible effect on the accuracy of their analyses. These results underscore the prevailing belief that integrating digital tools not only enhances analytical precision but also facilitates the identification of data irregularities. Consequently, the evidence suggests a strong consensus on the value of digital tools for improving analysis outcomes,warranting further exploration in future research.

Figure 4. Impact of Digital Tools on the Data Accuracy

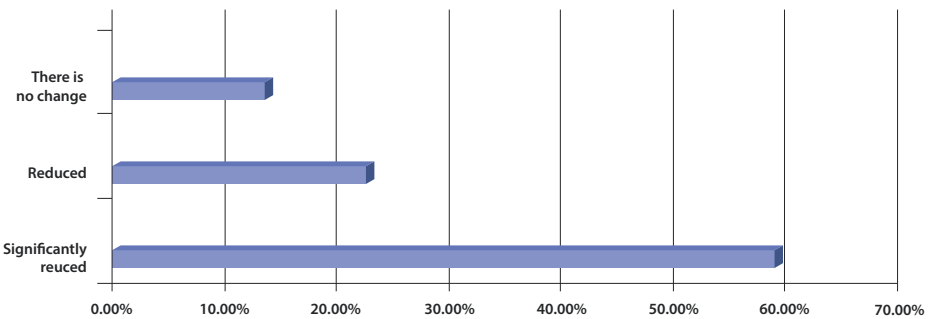


Source: Authors

The Effectiveness of Auditing in the Field

Digitalization has notably improved the efficiency of auditing processes, as evidenced by practitioner survey responses. A significant portion of respondents (59.1%) reported a substantial reduction in the time auditors spend on fieldwork due to digital advancements. Furthermore, 22.7% of participants reported that digitalization has decreased engagement time. Conversely, a smaller group, comprising 13.6% of respondents, acknowledged that while digitalization has facilitated the execution of routine tasks, it has not reduced the time spent on field engagement. The remaining respondents reported that digitalization had no discernible impact on their auditing activities. This data underscores the varying perceptions of digitalization's efficacy within the auditing profession.

Figure 5. The Effectiveness of Auditing in the Field

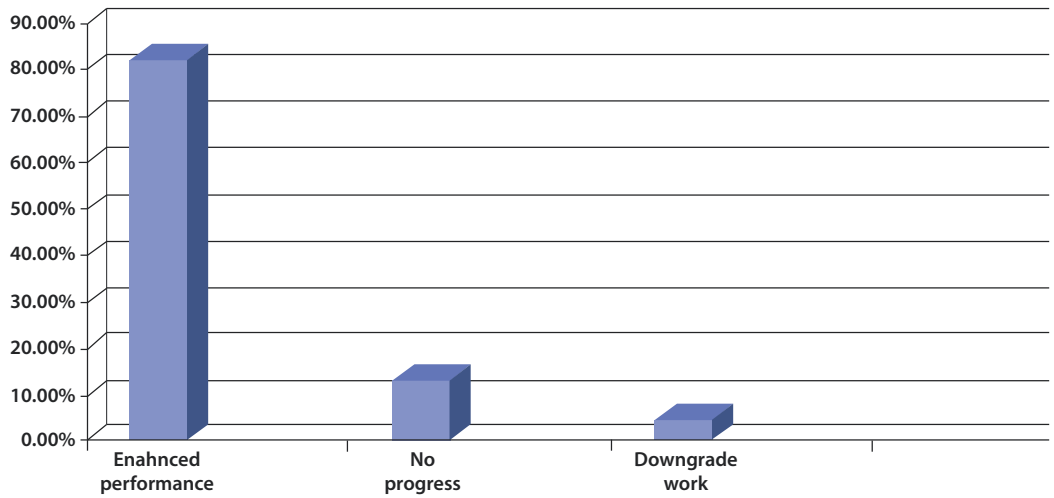


Source: Authors

The Impact of Digitalization on Audit Work and Results

The assessment of customer control performance and results reveals notable improvements, with 81.8% of participants reporting enhanced performance levels. Conversely, 13.6% indicated no progress in their performance and control results. Additionally, a portion of the respondents experienced a downgrade in their work and result control, attributed to the necessity for further training. This distribution highlights the varying degrees of success and areas requiring attention in fostering effective customer control strategies.

Figure 6. The Impact of Digitalization on Audit Work and Results

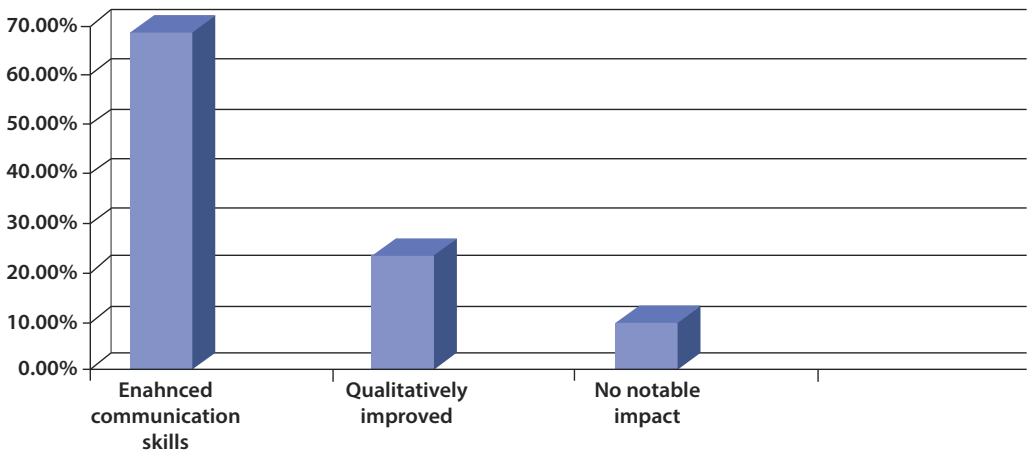


Source: Authors

The Impact of Digitalization on Communication with Customers

A significant majority of respondents (68.2%) indicated that digitalization has markedly enhanced their communication strategies with customers and improved access to vital information. This finding highlights the transformative impact of digital tools and platforms in facilitating more effective interactions between businesses and their customers. Furthermore, 22.7% of respondents acknowledged that digitalization has facilitated and qualitatively improved customer communication, suggesting that these advancements have contributed to more engaging and responsive customer service experiences. In contrast, 9.1% of participants reported that they perceive no notable impact of digitalization on their communication practices. This stark division in perceptions underscores the varying degrees to which organizations leverage digital technologies and the potential disparities in technological adoption across different sectors or business types. Overall, the data presents compelling evidence of the positive effects of digitalization on customer engagement, while also indicating areas where further exploration of its impact may be warranted.

Figure 7. The Impact of Digitalization on Communication with Customers

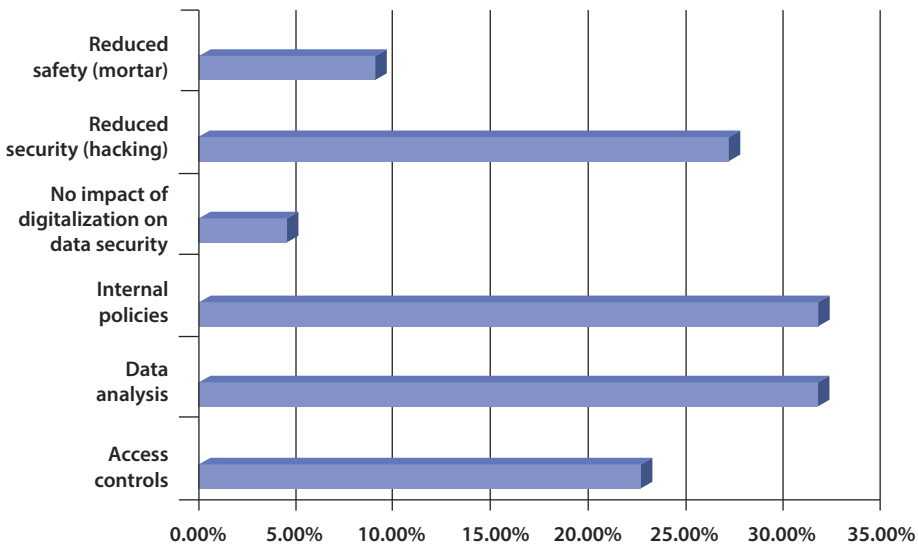


Source: Authors

The Impact of Data Digitalization and Analytics on Data Security

The data indicates several perspectives on enhancing information security, highlighting proactive measures and perceived risks. A notable portion of respondents (31.8%) identified the implementation of data analysis to detect potential threats as a crucial strategy, in line with an equal percentage advocating the establishment of internal policies and procedures to strengthen security frameworks. Furthermore, 22.7% emphasized the importance of access control measures in improving information security. In contrast, a minority of 4.5% believed that digitalization and data analytics do not significantly affect data security, suggesting a skepticism toward these modern approaches. Additionally, 27.3% of participants expressed concerns about reduced security due to increased hacking risks, while 9.1% highlighted mortar attacks as a threat to safety. Collectively, these findings illustrate a complex landscape of information security that balances proactive strategic initiatives with apprehensions about emerging vulnerabilities.

Figure 8. The Impact of Data Digitalization and Analytics on Data Security



Source: Authors

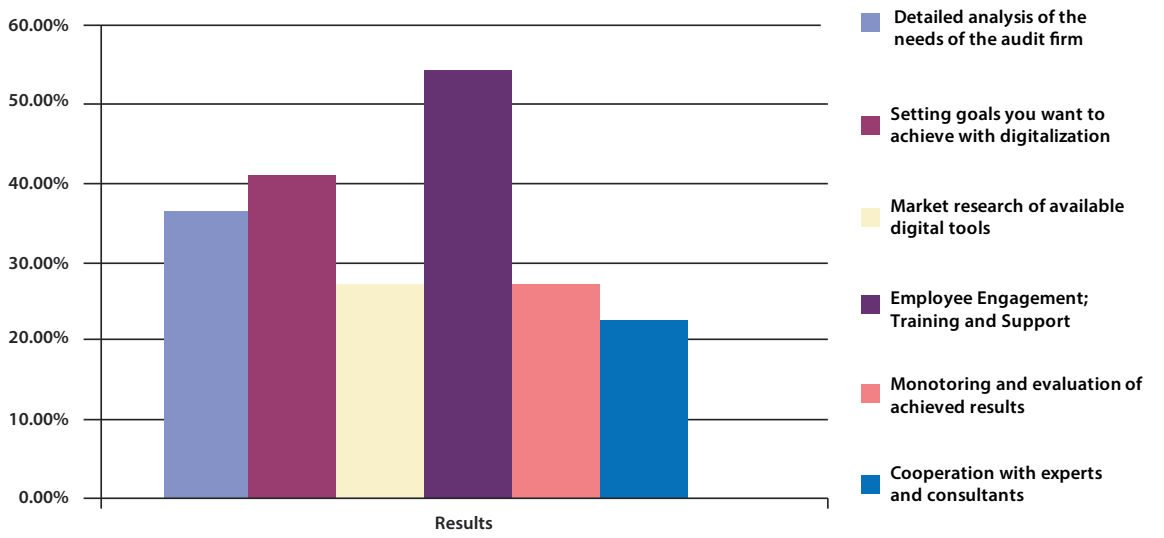
Strategies for the adoption of digital technology

Respondents were allowed to select multiple strategies employed when adopting digital technology in their audit firms. The results are as follows:

Several key components have been identified as crucial to the success of the initiative to enhance digitalization within audit firms. First and foremost, a detailed analysis of the audit firm's specific needs is essential, accounting for 36.4% of the focus. Following this, it is imperative to set clear goals for digitalization, which accounts for 40.9% of the effort. Additionally, conducting thorough market research on available digital tools accounts for 27.3% of the overall strategy.

Implementation planning is another vital element, comprising 31.8% of the process. Furthermore, employee engagement, training, and support are paramount, with this aspect ranked as the most significant at 54.5%. To ensure the effectiveness of these initiatives, continuous monitoring and evaluation of the results achieved must be carried out, representing 27.3% of the focus. Lastly, cooperation with experts and consultants, although slightly less emphasized at 22.7%, remains a crucial factor in navigating the complexities of digital transformation in the audit sector. Together, these components create a comprehensive framework for successfully integrating digital solutions within audit firms.

Figure 9. Strategies for the adoption of digital technology



Source: Authors

The analysis of the collected data reveals that digitalization has a significant positive impact on work efficiency, analysis accuracy, client communication, and data security in auditing operations. However, there are challenges, including an increased risk of cyber threats. These challenges must be addressed with appropriate strategies and training.

RESULTS

The comprehensive survey results reveal a diverse representation of respondents across various levels within audit firms, highlighting the broad range of perspectives. The partners comprised the largest group, at 36.4%, followed by audit assistants and juniors at 22.7%. Supervisors and semi-seniors made up 18.2% and 9.1%, respectively. The remaining respondents, including audit directors, senior managers, and auditors, contributed to a more nuanced understanding of the auditing landscape.

When examining the impact of digitalization on work efficiency, 54.5% of participants acknowledged that digital tools have significantly enhanced their efficiency, while 40.9% noted moderate improvements. This underscores a general sentiment that, although some respondents perceive steady performance, the majority recognize substantial gains in operational productivity from technological advancements.

In terms of data collection and analysis, a remarkable 81.8% of respondents affirmed that the integration of digital tools has dramatically streamlined these processes, markedly reducing the time and effort traditionally required. Conversely, 18.2% indicated that the facilitation provided was more moderate. Furthermore, the accuracy of analyses appears to benefit from digitalization, with 54.5% of participants reporting significant increases in precision, 36.4% noting some improvement, and just 9.1% observing no change in analytical accuracy.

Digitalization has also affected auditors' field time, with 59.1% of respondents reporting a significant reduction. 22% believe there has been some time savings, while 13.6% stated that although digitalization has simplified routine tasks, it has not materially reduced their time spent onsite. The remaining respondents felt that digitalization had no considerable influence in this area.

Further emphasizing the benefits of digitalization, 81.8% of respondents reported improvements in the quality of work performed and outcomes achieved in client controls. In comparison, only 13.6% believed there had been no noticeable progress. A small segment of respondents expressed concern that digitalization may have hindered audit processes due to the need for additional training.

Communication with clients has also seen advancements, with 68.2% of respondents indicating that digitalization has simplified interactions and improved responsiveness, while 22.7% acknowledged that overall communication has been enhanced. A smaller fraction, 9.1%, believed that there had been no notable change.

Data security, a critical aspect of audit operations, presents a mixed picture. While 22.7% of respondents noted improvements in information security attributable to access controls, 31.8% cited enhancements in threat detection analysis. Another 31.8% recognized improvements resulting from the implementation of internal policies and procedures. However, 27.3% identified concerns about increased hacking risks associated with digitization, 4.5% felt that digitalization and analytics have had no impact on data security, and 9.1% pointed to the new vulnerabilities introduced by these technologies.

Lastly, when considering the strategies employed for the adoption of digital technology, several key approaches emerged: a thorough analysis of the audit firm's specific needs (36.4%), establishing clear digitalization goals (40.9%), conducting market research on available tools (27.3%), detailed implementation planning (31.8%), as well as emphasizing employee engagement, training, and support (54.5%). Continuous monitoring and evaluation of results (27.3%) and collaboration with experts and consultants (22.7%) are also critical to successful integration.

The purpose of the regression analysis conducted in this research was to determine if auditors' impressions of the impact of digitalization across five important dimensions (work efficiency, handling of extensive data, precision of analysis, time efficiency, and communication improvements) are significantly influenced by their job within the organization.

None of the relationships investigated reached statistical significance ($p > 0.05$ for all tested models). In particular, the p-values for work efficiency, work with big data, analytical precision, time efficiency, and communicational gains were 0.558, 0.559, 0.183, and 0.175, respectively. The standard error ranged from 0.05 to 0.13, indicating that predictions are precise.

Table 1. Regression analysis results

	p-value	Std. error
Work efficiency	0.558	0.0736
Work with big data	0.559	0.050
Analytical precision	0.1829	0.0819
Time efficiency	0.6261	0.1342
Communicational gains	0.1747	0.0683

Source: Authors

These results suggest that opinions on the effects of digitalization are largely consistent across all levels of the audit company hierarchy. To put it another way, senior and junior staff members typically share similar views on how digital tools enhance the effectiveness, precision, and communication of auditing procedures. This implies that rather than being driven by role or position, digital transformation in the Serbian auditing industry may be seen as an organizational experience.

Some survey items allowed multiple responses, so traditional reliability measures (e.g., Cronbach's alpha) were not applicable. For the items used in correlation analysis, responses were coded as binary variables (0 = not selected, 1 = selected). Skewness and kurtosis values for all items were within the acceptable range (−2 to +2), indicating that the data are suitable for parametric analysis. All survey items used for correlational analysis showed acceptable distribution. Most items were fairly symmetric, with slight positive or negative skew in some questions, and all items had kurtosis values within the normal range. This indicates that responses were generally balanced, with no extreme deviations, and the data are suitable for parametric correlation analysis.

In summary, the survey findings highlight a significant positive impact of digitalization on work efficiency, analytical accuracy, client communication, and data security in the Serbian auditing sector. Nonetheless, challenges posed by cyber threats are evident, underscoring the need for comprehensive strategies and thorough training. Effective implementation of digital technologies demands careful planning, active employee participation, and ongoing assessment of outcomes to secure the best possible results for audit firms.

Due to the small sample size (N = 22) and heterogeneity of participants (juniors, mediors, and partners), some results were not statistically significant (high p-values). To complement the quantitative analysis and provide deeper insights, we conducted qualitative interviews, which support and contextualize the findings.

The interviews with audit partners can be organized into a few key areas of focus. The findings from the qualitative part of the research show the opportunities and challenges faced by auditing firms during digital transformation. The first theme is the adoption of digital tools in the audit process. All participants reported that after the pandemic, the adoption of automated audit tools and AI-assisted tools increased. As one of the main benefits of digitalization, efficiency rates are now higher, and audit coverage has also increased.

One of the participants said, "We can now include in the analysis the whole dataset from one client, before we were relying only on samples. Clearly, it leads to more rapid audits and the possibility of finishing more work."

It is essential to note that some participants expressed concerns about the fairness of this process, as smaller firms may struggle to keep pace with digital development to the same extent as larger companies. This presents a challenge for some companies in their digitalization efforts and alters the field's dynamics.

The second theme addressed the new skills and training needs. Participants noted a gap between auditors' digital competencies and the market's demand as new technologies emerge rapidly. Participants emphasize the need for ongoing training and upskilling to ensure that auditors can effectively utilize digital, AI-assisted tools to optimize their benefits.

“Without adequate training, the audit quality can decrease if auditors use new tools in the wrong way. It can slow down the process significantly,” said one of the participants.

It provides valuable insight into the challenges the digitalization of the audit process presents: it is not only a technological challenge but also a significant challenge for all participants, and it requires employers to include training.

Concerns about the digitalization process also included the potential overreliance on automation. One participant shared that while automated tools improve efficiency, overreliance can lead to errors and compromise the audit's effectiveness.

Opportunities follow the theme, selected from the authors' responses. Participants shared that despite the challenges, the majority of partners strongly believe that digitalization has excellent potential to enhance audit quality, transparency, and reliability.

The interviews suggest that digitalization in transitional economies is progressing, but adoption varies by firm, and that resources are a significant concern. It is essential to acknowledge that challenges are prevalent and primarily associated with skills, overreliance, and overall conditions for digitalization.

DISCUSSION

Research indicates that digitalization has a positive impact on various aspects of auditing in Serbia. One significant finding is that digital tools have greatly enhanced data collection and analysis, which is vital for delivering high-quality audit services. This efficiency shift enables auditors to focus on analyzing and interpreting data, rather than performing manual, repetitive tasks. Furthermore, the increased accuracy provided by these tools helps identify irregularities and risks, which is essential for reliable audit reports.

However, some respondents feel that digitalization has not improved analysis accuracy or reduced time spent on site. This suggests that the success of digital tool implementation may vary across firms, or that additional training and adaptation may be necessary to fully benefit from digitalization. As participants noted, the effectiveness of digital tools depends on proper implementation, training, and careful use. It should be interpreted to mean that digitalization has strong potential, but that responding to challenges is essential to realizing the benefits and improvements it can bring.

Data security poses a significant challenge in the digitalization process. While many believe that digitalization enhances information security through better access controls and the ability to analyze data for threat detection, a notable percentage of respondents are concerned that it also heightens the risk of cyberattacks, such as hacking. While the results highlight improvements in threat detection enabled by digital audit tools, the finding that 27.3% of participants reported an increase in hacking or cybersecurity risks underscores the reality and complexity of the digital audit process. This tension suggests that automation and advanced analytics do not eliminate vulnerabilities, especially in transitional economies, where these risks can increase if adoption is not conducted with consideration of all associated risks. It is essential to recognize that digital tools may introduce new vulnerabilities, however, the opportunities and benefits make it worthwhile to develop risk management responses rather than avoiding the change.

Digital adoption strategies differ among audit firms. Many respondents emphasized the importance of conducting a comprehensive needs analysis, setting clear goals, researching available tools, planning implementation, engaging employees through training and support, and continuously monitoring and evaluating results. These strategies are vital for successfully integrating digital technologies and maximizing their advantages.

The results imply that employees' perceptions of the effects of digitalization on statutory auditing procedures are not strongly influenced by their organizational position. This finding runs counter to some previous research that focused on hierarchical disparities in attitudes toward technological change and the adoption of digital technologies (e.g., senior managers are frequently more active in strategic digital efforts). This consistency across roles, however, might reflect the standardized use of digital technologies in auditing businesses in Serbia, where firm standards, rather than personal judgment, govern the use of specific software and methods. The collaborative nature of auditing work, which incorporates digital technologies into team-based tasks spanning seniority levels, is another argument. Because of this, workers of all positions have comparable experiences with and assessments of the consequences of digitization. This may also suggest that Serbian auditing businesses' digital transformation has matured to the point where digital practices are widely accepted and perceptions of different responsibilities are minimal. However, it is crucial to recognize that attitudes toward digitization may be more strongly influenced by factors such as business size, training opportunities, or digital skills. Therefore, these factors should be taken into account in future studies to deepen the understanding of the dynamics underlying auditors' impressions of digital transformation.

In summary, digitalization offers a substantial opportunity to enhance audit processes, making them more efficient and accurate. However, successful implementation requires careful planning and ongoing oversight to ensure organizations adapt effectively to the changing digital landscape.

CONCLUSION

Research indicates that digitalization significantly enhances audit performance in Serbia. Digital tools and software increase operational efficiency, facilitate data collection and analysis, enhance the accuracy of findings, and improve communication with clients. The majority of respondents acknowledge these benefits, underscoring the critical role of digitalization in modernizing auditing processes. Nonetheless, the research identified several data security challenges that pose heightened hacking risks. This finding underscores the need for ongoing investment in cybersecurity measures and protective strategies.

The findings of this study show the critical importance of prioritizing auditor training in transitional economies. As digital and AI tools require specific skills to enable auditors to benefit from their use, it is essential to ensure adequate training. The training can also help reduce emerging risks. Additionally, it is concluded that the role within the company does not reliably predict perceptions of the impact of digitalization on the audit process.

The study's results suggest that, despite these challenges, digitalization can substantially enhance audit processes and improve audit outcomes. To realize these benefits, audit firms must recognize the importance of digital transformation and allocate sufficient resources and strategies to facilitate adaptation to the evolving digital landscape.

The results have implications for Serbian audit regulations and laws, which are not yet fully adjusted to the changes that digital auditing introduces (Kljajić & Perić, 2023), as it calls for and justifies updating the frameworks to address emerging risks, data security, and professional competence requirements, ensuring that audit practices are both practical and compliant. Addressing these areas will help foster trust, transparency, and resilience in Serbia’s evolving audit system.

In conclusion, embracing digitalization is essential for modernizing auditing operations, aiming to achieve greater efficiency, accuracy, and security. With proper access to and investment in digital tools, audit firms in Serbia can effectively integrate these technologies into their processes, reaping substantial advantages for their operations and clients. The adoption of digital technologies in audit can be achieved by introducing key tools such as data analytics platforms for large-scale dataset analysis and anomaly detection, continuous auditing systems for real-time transaction monitoring, and IT controls. AI should be used for predictive risk assessment. To successfully implement a digital audit, it is important to select appropriate technologies based on the firm's size and client complexity. Before investing in any new digital tools, audit firms should conduct a cost-benefit analysis to evaluate the impact that new tools and approaches in business will have after the changes are made. This would provide the Serbian firms with an opportunity to integrate digital auditing practices.

One of the principal limitations of this study is its relatively small sample size of 22 participants, which may limit the generalizability of the findings. While the collected data offer valuable insights into the influence of digitalization on audit performance in Serbia, the limited sample size may limit the reliability and statistical validity of the conclusions. Another limitation of the study is that participants are primarily from larger audit firms, which may skew the findings toward the experiences of well-resourced organizations and fail to fully capture the challenges faced by smaller or regional firms.

To mitigate these limitations in future research, it is recommended that a larger sample size be used, encompassing a broader range of audit firms. This would provide a wider perspective on the impact of digitalization on auditing. An expanded sample would also facilitate a more nuanced analysis of various variables and their interactions, contributing to a deeper comprehension of this phenomenon.

Future inquiries into the effects of digitalization on auditing should focus on several key areas to deepen understanding and yield more comprehensive findings. First, it is advisable to incorporate a broader, more diverse pool of respondents, including auditors from firms of varying sizes and with differing experience levels. Such an approach would enable researchers to gain deeper insights into variations in the application of digital tools and their corresponding impacts on audit processes. Additionally, longitudinal studies should be prioritized to assess the long-term effects of digitalization on auditing practices. This methodology would permit the evaluation of the impact of digital tools on efficiency, accuracy, and security, as well as how auditors modify their strategies in response to technological advancements.

Future research may also investigate specific digital tools and software used in auditing, analyzing their strengths and weaknesses across various contexts. Comparative studies and explorations into the selection and implementation processes of these technologies by audit firms could provide valuable insights into the factors that contribute to successful digitalization. Comparative studies can also help identify differences between smaller and larger audit companies.

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APPENDIX: SURVEY

1. Your position in the Audit Company?
   - audit supervisor
   - partner
   - manager
   - semi senior/senior in auditing
   - assistant/junior in auditing
   - director in audit
   - other
2. How does digitalization affect the efficiency of your work in performing audit tasks?
   - The implementation of digitalization has improved work efficiency to a significantly higher level.
   - The implementation of digitalization has improved work efficiency.
   - By implementing digitalization, efficiency has remained at the same level.
   - The implementation of digitalization has reduced efficiency.
   - The implementation of digitalization has drastically reduced efficiency.
3. Does the application of digital tools and software facilitate the collection and analysis of large amounts of data in auditing?
   - The use of digital tools and software has significantly facilitated and reduced the time required for data collection and analysis.
   - The use of digital tools and software has moderately facilitated data collection and analysis.
   - There is no noticeable change in data collection and analysis when using digital tools and software.
4. What impact does the use of digital tools have on the accuracy of analyses and the identification of irregularities?
   - The use of digital tools has significantly increased the accuracy of analyses and facilitated the identification of irregularities.
   - The use of digital tools has to some extent increased the accuracy of the analyses and facilitated the identification of irregularities.
   - The use of digital tools had no impact on the accuracy of the analyses and the identification of irregularities.
   - The use of digital tools has reduced the precision of analyses and made it easier to identify irregularities
   - The use of digital tools has significantly reduced the precision of analyses and made it easier to identify irregularities
5. How does digitalization affect the efficiency of field audits, and does it free up time for better quality audit report preparation?
   - Digitalization has significantly reduced the time auditors spend in the field (at the audit client) and thus left more time for better quality audit report preparation.
   - Digitalization has reduced the time auditors spend in the field (at the audit client) and thus left more time for better quality audit report preparation.
   - Digitalization has made routine tasks easier to perform but has not reduced the time auditors spend in the field (at the audit client).
   - Digitalization has neither facilitated nor improved the engagement of auditors in the field.

6. How does this contribute to your work and audit results?
   - Digitalization has significantly reduced the time auditors spend in the field (at the audit client) and thus left more time for better quality audit report preparation.
   - Digitalization has made routine tasks easier to perform but has not reduced the time auditors spend in the field (at the audit client).
   - Digitalization has reduced the time auditors spend in the field (at the audit client) and thus left more time for better quality audit report preparation.
   - Digitalization has significantly reduced the time auditors spend in the field (at the audit client) and thus left more time for better quality audit report preparation.
7. How does digitalization affect communication with clients and the exchange of information? Has this communication improved and become easier?
   - Digitalization has significantly facilitated communication with clients and facilitated access to information.
   - Digitalization has made communication with clients easier and better.
   - Digitalization has not affected communication with clients.
   - Digitalization has worsened the communication with clients.
8. What is the impact of digitalization and data analytics on data security and internal strategy implementation?
   - Improving information security through data analysis for threat detection.
   - Improving information security through the implementation of internal policies and procedures.
   - Improving information security through access controls.
   - Digitalization and data analytics have no impact on data security.
   - Reduced security due to increased risk of hacking.
   - Reduced security due to the risk of malware.
9. What impact does digitalization have on the structure and size of audit teams?
   - Automating routine tasks such as data collection, document verification, and report generation can reduce the need for manual work and allow teams to focus on more complex tasks.
   - Digitalization allows teams to work remotely, using cloud-based tools and collaboration platforms. This can lead to changes in team structures, including more flexible schedules and geographically diverse teams. The introduction of digitalization requires team members to have some expertise in digital tools, data analysis, cybersecurity, and other digital concepts, which can be financially and time-consuming.
   - Digitalization is enabling the specialization of roles within audit teams. For example, there is a greater need for data analytics experts, software engineers for developing digital tools, and cybersecurity experts.
   - Digital tools allow teams to communicate, share data, and coordinate tasks more effectively, which can lead to a reduction in the need for large teams.
10. What strategies have been applied when adopting digital technology in the Audit Company where you work?
    - Employee engagement, training and support.
    - Setting goals you want to achieve through digitalization.
    - Detailed analysis of the audit firm's needs.
    - Implementation planning.

- Monitoring and evaluation of achieved results.
- Cooperation with experts and consultants.
- Market research of available digital tools.

11. What are the challenges or shortcomings you observe regarding digitalization in performing audits at an audit client?
    - Increased risks of cyber-attacks and unauthorized access.
    - Need for additional training.
    - Limited access to data.
    - Lack of personalization.
    - Loss of the human factor.
    - System compatibility.
    - None of the above.
12. What are the benefits you notice regarding the introduction of digitalization into the auditor's work process and the improvement of the auditor's work methodology?
    - Efficiency, faster data processing and task automation.
    - Accuracy in data analysis.
    - Reduction of the possibility of human error.
    - Better coordination due to easier communication between the audit team and clients.
    - Cost reduction, process automation reduces the need for paper documents.
    - Increased transparency.
    - Increased data security.
13. To what extent does the digitalization process contribute to making audits more efficient and to what extent does it reduce the contacts and engagement of professional accounting and finance employees with the audit client?
    - Digitalization enables the automation of routine tasks such as data collection, document verification and report generation. This means that accounting and finance professionals spend less time on these tasks and can focus on more complex and strategic activities.
    - Digital tools facilitate communication between audit teams and client employees. Data, information and documents can be exchanged more quickly and efficiently via digital platforms, reducing the need for direct contact and engagement of professional employees.
    - Digitalization provides auditors with access to advanced data analytics, which can reduce the need for detailed manual analyses. This means that accounting and finance professionals spend less time on detailed data analyses, as digital tools can automatically identify trends, anomalies and potential risks.
    - Digitalization eliminates the need for physical documentation and storage of paper documents. All relevant documents can be digitally accessible, which facilitates access to information and reduces the need for engagement of professional employees to search for and provide evidence.
    - Digitalization enables greater transparency in the audit process and better monitoring of activities and progress. This contributes to more efficient project management, reduces the need for additional checks and the engagement of professional employees to explain or supplement information.
    - All relevant documents can be made digitally available, which facilitates access to information and reduces the need to hire professional staff to search for and secure evidence.

- Digitalization eliminates the need for physical documentation and storage of paper documents.
- Digitalization gives auditors access to advanced data analytics, which can reduce the need for detailed manual analysis. This means that accounting and finance professionals are less likely to engage in detailed data analysis, as digital tools can automatically identify trends, anomalies and potential risks.

UTICAJ DIGITALIZACIJE NA ZAKONSKU REVIZIJU U SRBIJI

Rezime:

Digitalizacija duboko transformiše revizorske operacije u Srbiji, značajno poboljšavajući efikasnost, tačnost i brzinu revizorskih procesa. Ovaj rad istražuje kako usvajanje digitalnih alata i tehnologija menja tradicionalne metodologije revizije. Ključni napredak uključuje integraciju analitike podataka, automatizovanih sistema i blokčejn tehnologije, koji zajedno revolucionišu način na koji revizori sprovode preglede i procene. Digitalni pomak ne znači samo usvajanje novih alata; on fundamentalno menja veštine potrebne današnjim revizorima. Profesionalci sada moraju da se snalaze u složenim digitalnim okruženjima, razvijaju kompetencije u tumačenju podataka i koriste analitičke alate kako bi izvukli značajne uvide iz ogromnih količina informacija. Novi izazovi, poput pretnji po sajber bezbednost, takođe zahtevaju od revizora da ostanu budni i brzo reaguju u zaštiti osetljivih podataka. Iako digitalizacija nudi značajne prednosti, uključujući povećanu preciznost podataka, poboljšane mogućnosti izveštavanja i pojednostavljene radne procese, ona takođe zahteva značajno prilagođavanje. Firme moraju da ulažu u inovativne tehnologije, nadograđuju svoju infrastrukturu i daju prioritet kontinuiranom razvoju veština kako bi efikasno iskoristile ovaj napredak. Ovaj strateški fokus će omogućiti revizorskim firmama da ostanu konkurentne u brzo promenljivom okruženju, istovremeno se bave višestrukim izazovima digitalnog doba. Na kraju krajeva, prihvatanje digitalizacije je ključno za povećanje vrednosti i efikasnosti revizorskih usluga u Srbiji.

Ključne reči:

digitalizacija;
revizija;
Srbija;
tehnologija;
veštine;
sajber bezbednost.

JEL Klasifikacija:

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