

# The Implications of Digital Audit Practice, Management Support and Team Support on Auditor Performance

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## Abstract

**Purpose:** The study investigates the direct effects of digital audit practice, management support, and team support on the auditor's performance on the adoption of digital audit in conducting the audit assessment.

**Design/Methodology/Approach:** A questionnaire survey was distributed to auditors from audit firms of varying sizes in Malaysia. The study received final usable 150 questionnaires. The data was analysed using Structural Equation Modelling-Partial Least Square (PLS) statistical tools.

**Findings:** The findings show that digital audit practice, management support, and team support significantly influence auditor performance, indicating that auditors require holistic cooperation from various stakeholders in adopting digital audits.

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**Research Limitation:** This study is subject to the perception of the auditors in responding to the practice of digital auditing, which could differ from the actual adoption of the digital audit.

**Practical Implication:** In the pursuit of digital transformation, the people and the work culture change the way audits are conducted and impose profound implications for audit professionals.

**Social Implications:** The opportunity and disruption in the era of digital audit has required the auditors' role to evolve, empowering auditors to put greater emphasis on risk identification and business insights.

**Originality:** This study provides evidence on the importance of digital audit techniques to move away from the traditional approach to more data-enabled technologies. This transformation sweeps across the audit value chain and auditors must comprehend emerging concerns regarding future audit involvements and progression

**Keywords:** Audit practice, management support, team support, digital audit, audit assessment.