

# Digital Audit Readiness in the Malaysian Public Sector: A Conceptual Framework Integrating Organisational Readiness and Commitment Theories

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<https://doi.org/10.58458/ipnj.v16.01.03.0125>

Received: 10 November 2025

Reviewed: 5 May 2026

Accepted: 6 May 2026

Published : 30 June 2026

## Abstract

**Purpose:** The current paper aimed to review the existing literature on digital audit implementation and to develop a conceptual framework of organisational readiness, which encompasses the antecedents of readiness for change, measures of readiness for change, change-related effort, and the outcomes of change, for digital audit implementation in the public sector.

**Design/ Methodology/ Approach:** This paper was based on a review and synthesis of the existing literature on readiness to implement digital audits in the public sector. Specifically, a systematic search across major academic databases and institutional sources covering the period from 2000 to 2024 was conducted to identify relevant publications, with the proposed conceptual framework grounded in the theory of organisational readiness for change (Weiner, 2009) and complemented by the three-component model of organisational commitment (Allen & Meyer, 1990).

**Findings:** The proposed conceptual framework connected antecedents of organisational readiness, collective work commitment, and outcomes of digital audit implementation and highlighted how motivation, capability, and organisational support could contribute to higher degrees of readiness and work commitment, ultimately leading to improved audit quality, effectiveness, and accountability in the digital transformation process.

**Practical Implications:** Using the framework in gathering empirical evidence could offer practical guidance for public-sector audit institutions, especially the National Audit Department (NAD), to assess digital audit readiness, identify barriers, and design targeted interventions, such as training, communication, and resource allocation. Concurrently, the framework assisted in fostering collective work commitment and guaranteeing more effective and accountable digital audit transformation in the public sector.

**Originality/ Value:** The proposed conceptual framework incorporated Weiner's theory of organisational readiness for change and Allen and Meyer's (1990) three-component model of commitment to develop a holistic conceptual framework in explaining auditors' readiness for digital audit implementation in the public sector in Malaysia.

**Keywords:** Digital transformation, digital audit, public sector, organisational readiness, work commitment.