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Auditing Accounting Practices: A Critical Review of Current Practices and Emerging Issues

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ABSTRACT

Accounting and auditing are two distinct yet interdependent fields. Accounting and auditing complement each other in terms of the way audit legitimizes accounting while accounting also makes firms auditable. Organization effective financial management relies on the relationship between accounting and auditing, two vital disciplines that collaborate to ensure the integrity, reliability and compliance of an organizations financial operations. The study examined auditing accounting practices: a critical review of current practices and emerging issues. The review summarizes the current practices and emerging issues in the field of audit and accounting profession and also provides ways these issues can be overcome.

Keywords: Auditing, Accounting, Organizations, Technology

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INTRODUCTION

Auditing and accounting are two distinct yet interdependent fields. Accounting and auditing complement each other in terms of the way audit legitimizes accounting while accounting also makes firms auditable (Power, 1996). The two fields according to Zeff (1999) evolved around the 1920s and 1930s through the research study carried out by Paton and Littleton. This was followed by a phase where financial statements were integrated with the user's data and records for uniformity, basically due to the return of small investor's aftermath the great depression and due to the emergence of professional analysts. Thereafter, accounting became an important part of business decision-making process from previously merely being a historical record-keeping system (Young, 2006).

Organization effective financial management relies on the relationship between accounting and auditing, two vital disciplines that collaborate to ensure the integrity, reliability and compliance of an organizations financial operations. Accounting on its own part focuses on identifying, measuring, and communicating financial information about an entity's economic activities. Auditing instead deals with independent examination and verification of financial statements, transactions, and statements to ensure their accuracy, fairness, and mandate with applicable laws and rules (Hussain *et al.*, 2023). Auditing practices foundation according to Thakur and Kushwaha, (2023) are constructed upon a set of principles, standards, and methodologies that helps to shape auditors perception when carrying out their duties. The two profession are governed by standard rules laid down by regulatory authorities to enforce consistency, transparency, and ethical conduct in financial reporting and auditing practices.

Emerging issues in auditing and accounting practices has been linked to advancements in technology (automation and data analytics). These issues has had effect on the practice of accounting and auditing, as the two disciplines are now witnessing a seismic shift (Hussain *et al.*, 2023). The integration of some of these technologies like artificial intelligence in automating routine tasks to the strategic utilization of advanced data analytics has greatly influenced the way accountants and auditors now operates. Thus, leading to a situation of trying to blend in and navigate with this technological terrain, demanding an adaptive skill set and reshaping the financial profession landscape (Atanasovski and Trpeska, 2020; Hassan, 2023, Prawitasari, 2022). These emerging issues in accounting and auditing practice is being experienced in the day-to-day

activities of accountants and auditors, and impacting the professional lives of millions of people around the world (Mwange and Chansa, 2022).

Current Practices in Auditing and Accounting Practices

Auditing and accounting practices function in any organization is to provide a service in a controlled and supported environment (Komnenic, 2009). The use of technology according to Thomas (2022) has been regarded as the current practices in the two fields known to have had made a critical impact on accounting and auditing profession. The adoption of various technology presently being utilized in accounting and auditing has been dedicated to have the effect of guaranteeing that accounting data exist within a safe, regulated, monitored and supported environment. As important and useful this practices is, it has also been considered as a key challenge for practicing auditors. The current use of technology for the two profession has also enabled environments for, practicing auditors and accountant to apply business intelligence tools, which are considered to be a key factor in making business decisions (Ciprian-Costel, 2014). In addition, the current innovative enterprise resource planning (ERP) systems are increasing the usage of online business transactions by stakeholders. Also the utilization of cloud and the fast communication and availability of e-data for use by auditors and boards of directors has now becomes norms among accountants and auditors (Byrnes *et al.*, 2018). Research study such as the one carried out by Kacanski (2016) has also shown that the use of technology auditing tools for audit assignments has been helpful in terms of aiding the sequencing and design of audit objectives. Thottoli and Thomas, (2020) also shows that the current use of technology has also enabled audit tools to have the potential to expedite auditors' views which has led to a production of a detailed list of junior audit tasks that free up the lead auditor to be able to focus on a special task (Abdolmohammadi and Usoff, 2001).

The current practices which involves the use of technology tools-based accounting has enabled most audit firms to focus on the utilization of audit software to audit financial statements for their clients. The adoption of IT has facilitated increased performance in auditing and accounting between practicing professional auditors (Thottoli *et al.*, 2019a). In the findings of Abreu *et al.* (2018) where the use of blockchain technology and some of its variations were considered in auditing and accounting, it was revealed that this form of technology has a favorable impact on the auditing environment, and that it can help existing processes become more efficient.

The current use of information technology in auditing and accounting has also shown that the use of IT demonstrate better performance than those audit firms that do not use IT. Audit firms are increasingly using CAATs and audit software as an essential tool, which helps the auditor attain an increased level of audit quality and efficiency, which, in turn, improves the reliability of data analysis and the collection of evidence (Correia *et al.*, 2019).

Monteiro *et al.* (2022) posited that the integration of AI and Machine learning into accounting and auditing practices has also brought a lot of change from the use of traditional methodologies based on the fact that mundane and repetitive tasks, such as data entry, invoice processing, and reconciliation, are now being automated with unprecedented precision and thus, leading to creating valuable time for accounting professionals and at the same time mitigates the risk of human error, ensuring a higher level of accuracy in financial records (Zhang *et al.*, 2020).

Emerging Issues in Auditing and Accounting Practices

The following issues have been identified as emerging concerns facing modern accounting and auditing practices.

Cybersecurity

Business these days solely depends on interconnected systems and store vast amounts of sensitive data which has prompted the risk of cyber threats to escalates. Managing these risks requires robust cybersecurity measures, including encryption, firewalls, and continuous monitoring of network security. The issue of cybersecurity has prompted lots of firms to invest in cybersecurity training for employees, in order to be able to identify and address vulnerabilities in their businesses (Bouramdane, 2023; Shreeve, *et. al.*, 2023).

Cloud-based technology in accounting

The use of cloud-based technology to conduct business online and advise clients has become norms presently. Before its introduction, the use of desktop computers were used for accounting, but with its introduction, calculations and accounting are now available on one's personal computer using applications such as Peachtree and Microsoft Excel. The major issue however attached to cloud-based technology is the over-reliance on service providers. In particular, since accounting data is stored in the "cloud" and under the control of the supplier, companies cannot take proactive steps to protect the confidentiality of this data (Mwange and Chansa, 2022). Thus, there is very probability that data loss or data theft will occur which will subsequently have negative impact on the business. Another issue that comes with this is that Internet connectivity is

a requirement for software that uses cloud computing and thus, businesses making use of this is not a guarantee to continue. Therefore, the use of cloud-based software, especially accounting software, is hampered by potential business disruptions in the event of disconnections or data transfer delays. Additionally, businesses often express concerns about data security and the legal system (Engelbrecht, 2013).

Automation Accounting Skill

The major issue associated with automation accounting skills is that it requires a large investment before it can be implemented and integrated. This is due to the fact that it involves the installation of some hardware's which are quite complex in nature. It also require a highly capable robots, devices with sensory perception capabilities, and wheels to enable locomotion, thus requiring significant capital investment. In addition to all these that contribute to its cost, data required to access the information on it is also a challenge for companies based on the fact that the data required for it to perform optimally require hundreds of thousands of information (Sun and Vasarhelyi, 2017). Even with the benefit stands to gain from its implementation, Small businesses and start-ups may not have sufficient data collection capabilities to drive automated processes.

Ethical and social considerations

The use of machine learning algorithms, artificial intelligence and automated decisions systems has also been a major challenge as it is believed that most of these introduction are designed and implemented with no ethical guidelines in mind. Bias in algorithms, privacy concerns, and unintended consequences of technological decisions are challenges that organizations must navigate (Huda, 2019; Newell and Marabelli, 2020).

Changes in Accounting Standards

The Financial Accounting Standards Board (FASB) publishes updates on changes to accounting standards throughout the year. Thus, this makes accounting a dynamic industry due to these changes and policies around the world. In terms of changes in accounting standards as one of the issues in accounting and auditing, adopting conformed accounting standards is expensive for many organizations to afford. This is due to the fact that it will entail most of the companies that are planning to follow this route to change their procedure, upgrade systems and train employees accordingly. All of these activities entail significant costs to effect change. In addition to this, time spent on it has also been considered as another major challenges associated with it. This is based on the fact that the implementation of accounting standards requires many steps that must be

followed to prepare financial reports. This makes the process of preparing financial statements complicated and time consuming. (Camfferman, and Zeff, 2018).

Big Data in Accounting

Big data plays an important role in the accounting industry. However, the challenges associated with big data ranges from the likes of rapid changes which can lead to turmoil in the company. The shortage of professionals who analyze big data to gain valuable insights to improve enterprise productivity, known as big data analysts may also not be available to individuals with these skills. In addition to the aforesaid, one of the major disadvantages of big data, is that only few people can tackle big data analysis. Cost factor, is also another challenge associated to it as this comes with many additional costs such as hardware costs, technology costs, storage and maintenance and tools (Mwange and Chansa, 2022).

Addressing the Emerging Issues in Auditing and Accounting Practices

Addressing the emerging issues associated with current practices in accounting and auditing based on the points analyzed in this review demands need for accounting firms to plan for anticipated costs that may likely arise from accounting and auditing standards. Also, accountants need to be trained on how to adopt the dynamic accounting standards in order to flow with the trends in the business sector. In addition, there is need for most organizations to help the two professions in terms of changing the pace of workplace dynamics, especially the adoption of technological advancements and automation of various operational duties and roles. Furthermore there is need for governments to pass legislation and other legislation which will establish and also enforced legally binding requirements for service providers to ensure the quality, security, and accountability of services provided in the event of a business-impacting occurrence. Furthermore, with the ever-changing technology, there is also need for big data analysts to stay updated with new trends in big data analytics to gain valuable insights to improve organizational productivity. Most importantly, there is also need for most businesses to put in place ethical frameworks for the use of technology, conducting ethical audits of algorithms, and involving diverse stakeholders in the decision-making process (Mwange and Chansa, 2022).

CONCLUSION

The study examined auditing accounting practices: a critical review of current practices and emerging issues. The study highlight the current practices which actually centers on the use of technology (automation and data analytics, enterprise resource planning (ERP) systems). Emerging issues discussed in this review are cybersecurity, cloud-based technology in accounting, automation accounting skill, ethical and social considerations, and changes in accounting standards. The cost of implementation is deduced as the major factor related to all these emerging issues. Conclusively, Accountants and auditors who take proactive measures and develop strategies to deal with emerging problems will reap significant benefits in the long run.

RECOMMENDATIONS

Based on the reviewed study, the following are recommended;

- Future studies is needed to go deep into analyzing issues and current practices for accounting and auditing separately
- Furthermore, the research could be extended to use qualitative methods.

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