

Editorial

Digital Auditing & Beyond



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References

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[More16] Moreh, J. (2016). *Big Data Analytics*. Illustration. Retrieved from: <https://www.stockvault.net/photo/196879/big-data-analytics#>.

The Auditor: Quo Vadis? ([King18]): “Without significant innovation of its business model, staff recruitment strategies and audit execution processes, the audit profession may not remain relevant in the 21st century.” This urgent message is not new, and we don’t have time for gloom and doom of pessimists because software and data are ‘eating the world’. This changing digital environment provides new opportunities and should be embraced by board members, CIOs, CTOs, CCOs, CFOs and all other professionals that are concerned with the future of their organization. We will point out some directions with a mix of inspiring and content-rich articles for your own personal or organizational digital transformation.

This Compact edition is all about the different directions within digital auditing and auditing digital systems. Everything is connected; data can track entire supply chains, robots are supporting key business processes and new propositions for assurance arise. Crucial elements are upskilling, transformation in the short or long term and a new digital approach to trust digital objects. These directions will be addressed in articles that focus on personal, organizational or technical level. The crucial question is: which direction will you choose?

We appreciate the efforts of our contributing authors and hope you will enjoy this edition with a mix of English and Dutch articles. Our objective is that you will gain a good understanding of digital auditing and how to apply this in practice. If you would like to explore these ideas and concepts further, we invite you to contact us or any of the contributing authors.



Source: [More16]