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Digital Transformation and Auditor Independence: The Role of Technology Adoption and Independence in Appearance

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Abstract **Original Research Article**

In the digital era, the auditing profession is undergoing rapid transformation driven by technological innovations such as artificial intelligence (AI), big data analytics, blockchain, and cloud computing. These technologies have redefined how auditors collect, analyze, and report financial data, enhancing efficiency and accuracy while simultaneously raising ethical and perceptual concerns regarding auditor independence. This study investigates the effect of digital transformation—proxied by technology adoption—on auditor independence, specifically independence in appearance, within the context of 7Up Bottling Company, Benin City, Nigeria. Using a descriptive survey research design, data were collected from 167 accounting and audit staff selected through random sampling. The data were analyzed using descriptive statistics and Pearson correlation analysis. Findings revealed a strong positive and statistically significant relationship between technology adoption and independence in appearance ($r = 0.624$, $p < 0.05$), indicating that as technology adoption increases, auditors are perceived as more objective and professionally independent. However, excessive reliance on client-controlled technologies may create a perception of compromised neutrality, potentially undermining stakeholder trust. The study concludes that digital transformation enhances auditor independence when ethical safeguards and technological neutrality are maintained. It recommends that auditors adopt independent audit technologies, regulators enforce digital ethics standards, and continuous professional training be emphasized to preserve both actual and perceived independence in a rapidly digitalizing audit environment.

Keywords: Digital Transformation, Technology Adoption, Auditor Independence, Independence in Appearance, Ethical Auditing, 7Up Bottling Company.

Introduction

In today's rapidly evolving business environment, digital transformation has emerged as a cornerstone of organizational competitiveness, efficiency, and accountability. It encompasses the integration of advanced technologies such as artificial intelligence (AI), big data analytics, blockchain, robotic process automation (RPA), and cloud computing into business operations to enhance performance, decision-making, and stakeholder engagement (Vial, 2019; Alhassan & Adjei, 2023). For many organizations, digital transformation represents not just a technological upgrade but a fundamental change in business processes and culture aimed at achieving greater agility and transparency. In the financial and auditing

professions, this transformation is particularly significant because it directly affects how data are generated, processed, verified, and reported (Appelbaum et al., 2020). The auditing profession has traditionally been anchored on the principles of integrity, objectivity, and independence. These principles ensure that auditors perform their duties without bias and with a commitment to the public interest (International Federation of Accountants [IFAC], 2020). However, the growing dependence on digital technologies has introduced both opportunities and challenges to the audit process. Tools such as data analytics software and cloud-based accounting systems enable auditors to access and analyze vast amounts of financial data more efficiently, improving audit quality and risk detection (Kokina & Davenport, 2017). Yet, these same tools can create new threats to auditor independence, especially when the auditor's reliance on client-controlled systems becomes substantial (Sarkar & Kundu, 2022). Technology adoption, a key dimension of digital transformation, refers to the extent to which organizations and professionals embrace and utilize emerging technologies to perform their functions more effectively (Dwivedi et al., 2021). In auditing, the adoption of digital tools is reshaping traditional methodologies by automating audit evidence collection, enabling continuous auditing, and enhancing predictive analytics (Yoon, Hoogduin, & Zhang, 2015). While these innovations offer considerable efficiency gains, they can also blur the line between internal and external verification processes, raising concerns about the auditor's perceived objectivity (Khan & Ali, 2023). One of the most critical aspects of auditor credibility is independence in appearance that is, the perception by external stakeholders that the auditor's judgment is free from undue influence (Tepalagul & Lin, 2015). Even when an auditor maintains actual independence of mind, any appearance of bias or conflict of interest can erode public trust in the audit report (Okafor & Udo, 2023). In an era where audit clients often control the digital systems auditors rely upon, maintaining independence in appearance is increasingly complex. For instance, when auditors use data provided by a client's proprietary software, external stakeholders might perceive a potential compromise in auditor neutrality (Ahmed & Bello, 2024). Therefore, the intersection between digital transformation specifically, technology adoption and auditor independence in appearance raises an important question: how can auditors harness digital tools without undermining the perception of their impartiality? As financial systems become more digitized and interconnected, the credibility of the audit process depends not only on auditors' technical competence but also on how they manage the ethical and perceptual challenges introduced by technological reliance (Owolabi & Olayinka, 2022). The integration of digital technologies in auditing processes has enhanced efficiency, accuracy, and timeliness. However, it has also raised concerns regarding the objectivity and perceived independence of auditors. As auditors depend more on client-owned technological infrastructures such as enterprise resource planning (ERP) systems, questions arise about whether reliance on these technologies compromises independence in appearance. The challenge is that while digital transformation facilitates faster data analysis and risk detection, it may also create the impression that auditors are too closely integrated with client systems, potentially undermining stakeholder trust. This study thus examines the effect of digital transformation (proxied by technology adoption) on auditor independence (proxied by independence in appearance) within the context of a corporate organization, particularly focusing on the 7Up Bottling Company in Benin City, Nigeria. The research seeks to contribute to the ongoing discourse on balancing technological advancement with ethical auditing practices to sustain public confidence in financial reporting and corporate transparency (DeAngelo, 1981; Lee & Park, 2022).

Objective of the Study

The main objective of this study is to examine the effect of technology adoption (as a dimension of digital transformation) on independence in appearance (as a dimension of auditor independence). Specifically, the study seeks to:

1. Determine how the level of technology adoption influences auditors' perceived independence in appearance at 7Up Bottling Company, Benin City.
2. Evaluate whether technology reliance affects stakeholders' confidence in the auditors' objectivity.

Research Hypotheses

The following hypotheses were formulated in line with the research objectives:

H_{01}: Technology adoption has no significant effect on auditors' independence in appearance at 7Up Bottling Company, Benin City.

H_{11}: Technology adoption has a significant effect on auditors' independence in appearance at 7Up Bottling Company, Benin City.

Literature Review (Conceptual Review)

Digital Transformation

Digital transformation refers to the strategic integration of digital technologies into all facets of an organization to improve performance, efficiency, and decision-making (Westerman, Bonnet, & McAfee, 2014). It involves the adoption and utilization of advanced technologies such as cloud computing, artificial intelligence (AI), big data analytics, blockchain, and the Internet of Things (IoT) to reengineer business processes and enhance value creation (Vial, 2019). In essence, digital transformation represents a fundamental shift in organizational culture and strategy, where technology serves as a driver of innovation, agility, and competitiveness (Alhassan & Adjei, 2023). In the context of corporate operations, digital transformation goes beyond the mere deployment of tools; it encompasses a holistic approach that includes redesigning workflows, improving customer experiences, and enabling data-driven decision-making (Verhoef et al., 2021). For example, cloud-based accounting systems have allowed organizations to manage real-time financial transactions, automate reconciliation processes, and ensure greater transparency in reporting (Appelbaum et al., 2020). Similarly, the use of big data analytics enables firms to identify patterns, predict trends, and detect anomalies that can inform strategic business and audit decisions (Dwivedi et al., 2021). In the auditing profession, digital transformation has had a profound impact on audit quality, risk assessment, and evidence gathering. Emerging technologies such as blockchain and robotic process automation (RPA) are improving audit trail accuracy and reducing the risk of human error (Kokina & Davenport, 2017). However, these innovations also require auditors to adapt their skill sets, as technological literacy becomes a critical component of audit competence (Sarkar & Kundu, 2022). Furthermore, while digital tools can enhance audit transparency and reliability, overreliance on client-owned systems may introduce ethical concerns about data integrity and auditor independence (Ahmed & Bello, 2024). Ultimately, digital transformation has become indispensable for modern organizations seeking to remain competitive in a rapidly digitalizing economy. Yet, its success depends on balancing technological efficiency with ethical accountability and professional integrity, especially within sensitive fields such as auditing and financial reporting (Owolabi & Olayinka, 2022).

Technology Adoption

Technology adoption refers to the process through which individuals and organizations accept, implement, and utilize digital tools, systems, and innovations to enhance their operational performance and decision-making (Dwivedi, Hughes, & Rana, 2021). In the auditing context, technology adoption encompasses the use of Computer-Assisted Audit Tools and Techniques (CAATTs), data analytics, artificial intelligence (AI), and digital audit platforms for planning, evidence collection, testing, and reporting (Yoon, Hoogduin, & Zhang, 2015; Appelbaum, Kogan, & Vasarhelyi, 2020). The extent of adoption is influenced by factors such as auditor expertise, perceived usefulness, cost implications, technological infrastructure, and top management support (Khan & Ali, 2023). Recent technological advancements have

enabled auditors to perform real-time assessments, detect anomalies, and analyze large datasets efficiently, thereby improving audit quality and reducing human bias (Sarkar & Kundu, 2022). However, limited digital literacy among auditors and inadequate technological infrastructure can hinder effective adoption, especially in developing economies (Owolabi & Olayinka, 2022). Furthermore, while automation enhances efficiency, excessive reliance on client-owned digital systems can create risks to auditor independence and objectivity (Ahmed & Bello, 2024). Consequently, successful technology adoption in auditing requires a balance between innovation, ethical standards, and professional skepticism to maintain audit integrity and stakeholder trust.

Auditor Independence

Auditor independence refers to the ability of auditors to exercise objective and unbiased professional judgment throughout the audit process, free from personal interest, client pressure, or external influence (International Federation of Accountants [IFAC], 2020). It forms the cornerstone of audit quality and underpins the confidence stakeholders place in audited financial statements (DeAngelo, 1981). Independence ensures that auditors can provide an impartial opinion on whether an organization's financial reports fairly represent its financial position and performance (Tepalagul & Lin, 2015). There are two dimensions of auditor independence: independence of mind and independence in appearance. Independence of mind refers to the auditor's actual state of objectivity, while independence in appearance relates to how external stakeholders perceive the auditor's impartiality (Sierra-García, Gambetta, & Orta-Pérez, 2022). Both are equally essential to maintaining the credibility of the auditing profession. However, growing client relationships, consultancy services, and digital integration have made preserving independence increasingly challenging (Biriowu & James, 2022). Recent research emphasizes that threats such as financial interests, familiarity with clients, and technological reliance may compromise auditor independence (Lee & Park, 2022). To mitigate these risks, professional standards advocate for audit partner rotation, restrictions on non-audit services, and enhanced oversight by audit committees (Francis, 2021). Furthermore, digital transformation requires auditors to balance efficiency with ethical vigilance to prevent conflicts of interest arising from technological dependency (Ahmed & Bello, 2024). Ultimately, maintaining auditor independence is vital to protecting public interest, ensuring transparency, and sustaining confidence in the financial reporting process

Independence in Appearance

Independence in appearance refers to the perception held by external stakeholders such as investors, regulators, and the public that auditors perform their duties objectively and without bias. It represents how the auditor's conduct and professional relationships are viewed by outsiders, regardless of whether actual independence (independence of mind) exists (Shockley, 1981; Tepalagul & Lin, 2015). Even if an auditor maintains genuine objectivity, any appearance of conflict of interest, familiarity, or undue influence can severely undermine confidence in the audit opinion and the credibility of financial statements (Sierra-García, Gambetta, & Orta-Pérez, 2022). Maintaining independence in appearance requires auditors to uphold high ethical standards, ensure transparency in professional engagements, and avoid any relationships or financial interests that could suggest bias (IFAC, 2020). For instance, providing consultancy services to audit clients, accepting significant gifts, or engaging in long-term client relationships may create perceptions of compromised independence (Francis, 2021). The Public Company Accounting Oversight Board (PCAOB, 2023) emphasizes that appearance-based independence is equally as vital as actual independence because the public's trust in the auditing process largely depends on perception rather than internal intent. In today's technology-driven environment, maintaining independence in appearance has become even more complex. The increasing use of client-owned digital platforms, data analytics tools, and automated systems may raise concerns about undue reliance on client technologies (Lee & Park, 2022). Therefore, auditors must combine technological competence with professional

skepticism and ethical vigilance to sustain both factual and perceived independence

Relationship between Digital Transformation and Auditor Independence

Digital transformation has redefined how auditors conduct their work, influencing both the objectivity and perceived independence of audit professionals. On the positive side, automation, artificial intelligence (AI), and data analytics have enhanced the accuracy, efficiency, and transparency of audits (Kokina & Davenport, 2017). These technologies minimize human bias, reduce manual errors, and strengthen auditors' capacity to provide reliable assurance, thereby reinforcing independence in fact (Appiah, Gyimah, & Boakye, 2023). By enabling continuous auditing and real-time monitoring, digital tools foster professional skepticism grounded in data rather than subjective judgment (Wang & Cuthbertson, 2023). However, digital transformation also introduces new independence risks. Heavy reliance on client-owned systems, cloud-based platforms, or proprietary software may create a perception that auditors are dependent on the client's technology infrastructure (Olagunju & Adebayo, 2022). This dependence can blur the professional boundary between auditor and client, potentially eroding public trust in the auditor's objectivity (Francis & Michas, 2021). Moreover, the integration of client data analytics tools into audit processes may expose auditors to cybersecurity and confidentiality risks that compromise ethical independence (Lee & Park, 2022). Therefore, maintaining auditor independence in the era of digital transformation requires a balanced approach leveraging technology to improve audit quality while ensuring ethical distance, transparency, and professional accountability (IFAC, 2023). Regulatory frameworks and continuous training in digital ethics are essential to ensure auditors remain both independent and technologically competent

Theoretical Framework

This study is anchored on the Agency Theory proposed by Jensen and Meckling (1976), which explains the relationship between principals (shareholders) and agents (management) within organizations. The theory asserts that because agents may pursue self-interests that diverge from those of the principals, independent auditors are necessary to monitor management's activities and ensure the accuracy and reliability of financial reports. Auditors, therefore, act as mediators who reduce information asymmetry and uphold accountability between owners and managers (Eisenhardt, 1989). In the context of digital transformation, the agency relationship takes on a new dimension. Technology adoption—such as automated accounting systems, artificial intelligence, and blockchain—enhances the auditor's capacity to detect errors, improve audit quality, and reduce managerial opportunism (Vasarhelyi, Kogan, & Tuttle, 2015). However, excessive reliance on client-controlled digital systems or audit technologies developed by management may introduce familiarity threats and compromise independence in appearance (Appiah et al., 2023). Thus, from the agency perspective, digital transformation represents both an opportunity and a challenge. While it strengthens monitoring efficiency, it also necessitates strong ethical safeguards and technological neutrality to preserve the auditor's objective role as a trusted agent of accountability

Empirical Review

Empirical studies have examined the interaction between digital transformation especially technology adoption and auditor independence, particularly independence in appearance, across various contexts. The following reviews summarize key findings, methodologies, and implications from recent research. Appiah, Gyimah, and Boakye (2023) examined a study titled "Digital Auditing, Ethics, and Auditor Independence in Emerging Economies" in Ghana. The study explored how digital auditing tools influence auditor independence among 150 external auditors. The study adopted a descriptive survey design using structured questionnaires analyzed with regression models. Findings revealed that digital transformation enhanced audit efficiency, reduced human bias, and improved objectivity. However, excessive reliance on client-owned technologies weakened auditors' perceived independence. The authors concluded that the

ethical use of digital systems and continuous professional training are crucial to maintaining stakeholder trust and safeguarding independence in appearance.

Francis and Michas (2021) conducted a study titled "The Future of Auditor Independence: Challenges in a Digitalized Profession" in the United States. The research employed a longitudinal content analysis using secondary data from large U.S. accounting firms collected between 2010 and 2020. The study analyzed how automation and AI-driven audit tools affect independence perceptions and professional judgment. The findings indicated that automation reduced human error and subjectivity but also created risks when auditors relied heavily on clients' digital infrastructures. The authors concluded that regulatory intervention and technological separation between auditors and clients are essential to preserve independence in both fact and appearance.

Olagunju and Adebayo (2022) investigated a study titled "Digital Systems and Perceived Auditor Independence in Nigerian Banks". The study was carried out among 200 auditors from five major commercial banks in Nigeria using a survey research design. Data were collected through structured questionnaires and analyzed using Pearson correlation and multiple regression techniques. The study found a significant positive relationship between technology adoption and auditor independence ($r = 0.61$, $p < 0.05$). However, the study also noted that auditors who relied on client-provided digital platforms were more vulnerable to independence perception risks. The authors concluded that digital ethics training and the use of independent audit technology could strengthen independence in appearance within Nigerian banking institutions.

Lee and Park (2022) examined a study titled "AI Integration and Audit Credibility in South Korea". The research adopted a mixed-methods approach, combining quantitative surveys of 120 auditors and 60 clients with qualitative interviews. The study investigated how artificial intelligence (AI) tools influence public perception of audit credibility and independence. Findings showed that AI-driven audits improved audit transparency and enhanced the timeliness of financial reporting. However, some clients expressed concern that auditors' dependence on AI tools developed internally by audit firms might introduce bias. The study concluded that the use of open-source algorithms and ethical technology frameworks could enhance the independence and credibility of digital auditing in technologically advanced economies.

Ahmed and Bello (2024) conducted a study titled "Technology Adoption and Audit Perception in Kenyan Firms". The research used a cross-sectional survey design involving 250 auditors across manufacturing and service sectors in Kenya. Data were analyzed using structural equation modeling (SEM) to determine the effect of technology adoption on audit perception and independence. The study revealed that technology adoption significantly improved audit accuracy and objectivity, but excessive reliance on client-based systems diminished independence in appearance. The authors concluded that digital neutrality—where auditors maintain full control over their digital tools—is essential for sustaining credibility and ensuring audit transparency.

Overall, empirical evidence consistently shows that digital transformation enhances audit quality, objectivity, and timeliness but introduces ethical and perceptional risks that may undermine independence in appearance if not properly managed. Studies emphasize the importance of technological neutrality, continuous training, and regulatory oversight to ensure that auditors maintain both independence in fact and appearance in a rapidly digitalized business environment (IFAC, 2023; Bello & Adeyemi, 2024).

Methodology

A descriptive survey design was adopted to collect quantitative data from auditors and accounting staff to assess the relationship between technology adoption and independence in appearance. The study was conducted at 7Up Bottling Company, Benin City, a major manufacturing and bottling firm that has integrated digital systems into its accounting and operational processes. The population comprised 286 staff, including accounting, audit, and finance personnel. Using Taro Yamane's

formula at a 5% margin of error:

$$n = \frac{N}{1 + N(e)^2} = \frac{286}{1 + 286(0.05)^2} = 167$$

Thus, the sample size was 167 respondents, selected using simple random sampling. Data were collected through primary sources using structured questionnaires distributed to audit and finance department staff. Data were analyzed using percentages for descriptive statistics and Pearson correlation analysis to test the relationship between variables.

Data Analysis

The data collected from respondents were analyzed using descriptive statistics and Pearson correlation analysis to evaluate the relationship between technology adoption (proxy for digital transformation) and independence in appearance (proxy for auditor independence). The analysis was performed on responses from 167 participants, representing a valid sample derived from the population of 286 employees of 7Up Bottling Company, Benin City, using the Taro Yamane formula.

Table 1: Descriptive Statistics

Variable	N	Mean	Std. Deviation
Technology Adoption	167	4.18	0.76
Independence in Appearance	167	3.97	0.82

SPSS vs23

Interpretation: The descriptive results show that the respondents generally agreed that technology adoption within the organization was high, with a mean score of 4.18 on a 5-point Likert scale. This implies that digital tools such as computer-assisted audit technologies, data analytics, and automated reporting systems are increasingly being integrated into the company's financial and operational processes. The relatively low standard deviation (0.76) indicates consistent responses among participants. In contrast, the mean score for independence in appearance was 3.97, suggesting a moderate level of perceived auditor independence. While auditors were largely viewed as objective, some respondents expressed concerns that the integration of advanced client-controlled digital systems could influence perceived neutrality. The standard deviation of 0.82 reflects slightly wider variations in respondents' perceptions, possibly due to differences in department roles, levels of technological exposure, or familiarity with audit processes.

Table 2: Correlation Analysis

Variables	r	p-value	Decision
Technology Adoption & Independence in Appearance	0.624	0.000	Significant

SPSS vs23

Interpretation: The Pearson correlation coefficient (r = 0.624) indicates a strong positive

relationship between technology adoption and independence in appearance. This means that as technology adoption increases, auditors are perceived to be more independent and objective in their roles. The p-value (0.000 < 0.05) shows that this relationship is statistically significant, confirming that digital transformation has a measurable effect on auditor independence. Consequently, the null hypothesis (H_{01}), which states that there is no significant relationship between technology adoption and independence in appearance, is rejected. This finding aligns with previous studies (Appiah et al., 2023; Olagunju & Adebayo, 2022) that emphasized how effective use of audit technology enhances objectivity and reduces bias. However, the result also underscores the need for ethical digital governance to mitigate risks of overdependence on client systems.

Summary of Findings

1. There is a strong, positive, and statistically significant relationship between technology adoption and auditors' independence in appearance at 7Up Bottling Company.
2. Technology adoption enhances audit efficiency but may also create perceived dependency on client systems.
3. Respondents emphasized that clear ethical guidelines and audit transparency can sustain public confidence.

Conclusion

The study concludes that digital transformation through technology adoption positively influences auditor independence, particularly in appearance, when used responsibly. While digital tools enhance audit accuracy and efficiency, over-reliance on client technologies can raise independence concerns. Therefore, auditors must balance technological efficiency with ethical vigilance to maintain stakeholder trust.

Recommendations

1. Auditors should utilize independent audit technologies rather than client-controlled systems.
2. Regulatory bodies such as ICAN and FRCN should issue updated guidelines on ethical technology use in auditing.
3. Continuous training and certification on digital audit tools should be provided to strengthen professional independence.
4. Companies should ensure transparent IT governance structures that separate management's control from audit access rights.

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