

The Relationship Between Auditors Positions and Electronic Transformation in Auditors' Effectiveness

Tuba DERYA BASKAN ^a

^aKırıkkale Üniversitesi, İktisadi ve İdari Bilimler Fakültesi- İşletme Bölümü, Kırıkkale, Türkiye. tdbaskan@gmail.com

ARTICLE INFO	ABSTRACT
<p>Keywords: E-transformation Anova Tukey Test</p> <p>Received 3 October 2018 Revised 6 March 2019 Accepted 15 March 2019</p> <p>Article Classification: Research Article</p>	<p>Purpose – Information users who are able to reach the firms' information want the reports to be accountable and complete, to quickly access the information that is needed, and to be transparent and clear. For this reason, the results of independent audit reports are crucial for the information users. On the other hand, auditing firms would also aim to reach transparent and quick information by using electronic transformation elements. Supervisors can also use e-transformation elements to access information that is quick and easy to control.</p> <p>Design/methodology/approach – A survey was applied to the independent audit firms in Ankara and Anova and Tukey tests were conducted.</p> <p>Findings – At the end of the study, a meaningful relationship was found between the title of employees in the audit body and the elements of e-transformation in audit activity.</p> <p>Discussion – Electronic transformation elements that are important in every company in both the public and private sectors are also important in audit firms and their necessity is increasing.</p>

Suggested Citation:

Derya Baskan, T. (2019). The Relationship Between Auditors Positions and Electronic Transformation in Auditors' Effectiveness, *Journal of Business Research-Turk*, 11 (1), 114-119.