

Trends, Challenges, and Future Direction of Blockchain in Auditing

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ABSTRACT

This study aims to analyse the development, challenges, and future directions of blockchain technology implementation in the field of digital auditing through a systematic literature review. The method employed is a systematic literature review (SLR) using the Watase Uake Web with adherence to the PRISMA guidelines. The study involves identification, selection, and analysis of 40 recent scholarly articles published between 2015 and 2025, primarily in English and indexed in reputable databases. The findings indicate that the main trends in blockchain usage include strengthening audit trails, verifying encrypted data, and integration with advanced technologies such as Artificial Intelligence (AI), Internet of Things (IoT), and smart contracts, which enhance audit efficiency, security, and transparency. The study highlights the need for the development of global standards, regulatory harmonization, and enhancement of auditor competencies to support the broad and effective implementation of blockchain technology. The novelty of this research lies in its comprehensive approach integrating technical, organizational, and regulatory aspects while emphasizing socio-technical dimensions that have been underexplored in previous studies. This study contributes both theoretically and practically to advancing more sustainable, transparent, and reliable digital audit systems in the future.

JEL Codes:

Keywords: *Blockchain, Digital Technology, Internet of Things (IoT), Artificial Intelligence (AI), Big Data Analytics*