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Emerging technologies and audit evidence in Nigeria: Analysing the complex interplay

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A B S T R A C T

The rapid evolution of emerging technologies has significantly transformed audit practices, particularly in the collection and evaluation of audit evidence. This study examines the impact of Artificial Intelligence (AI), Data Analytics, and Blockchain Technology on audit evidence, using empirical evidence from professional auditors in Nigeria. The primary objective was to determine how these technologies influence the sufficiency, appropriateness, and reliability of audit evidence. The study adopted a quantitative research design. Data were collected through a structured questionnaire administered to 222 auditors, out of which 200 valid responses were analysed using descriptive statistics, correlation, and regression analysis. The findings revealed that all three technologies have a statistically significant positive effect on audit evidence ($p < 0.05$). Data analytics exhibited the strongest influence ($\beta = 0.690$), followed by artificial intelligence ($\beta = 0.651$), and blockchain technology ($\beta = 0.617$). The recommendations made as a result of the finding are that audit firms should invest on technology infrastructure, ensure continuous staff training, and gradually adopt blockchain solutions via trial programmes; regulators should update auditing standards to meet up with current advancements in technology. The study came to a conclusion that integrating emerging technologies is very crucial in improving audit quality.

Keywords:
Emerging Technologies, Artificial Intelligence (AI), Data Analytics, Blockchain, Audit Evidence

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1. INTRODUCTION

Auditing as a profession is experiencing a transformation that is significant as a result of emerging technologies advancement as well as adoption. The increasing complex growth of the global business environments, high-quality demand, audit services efficiency and timeliness intensify continually. Collection of evidence in traditional auditing typically involved sampling manually, inspection, and accounting records verification. The process consumes time and prone to errors and manipulation. Therefore, auditors are obliged to progress from the traditional evidence gathering methods to processes that are driven technologically in order to improve audit outcomes quality and reliability. Audit evidence is so crucial since they form the bedrock that auditors use in forming their professional judgments on financial statements and also express their opinions. Emerging technologies, according to Kokina and Davenport (2017) are now tools that are powerful in the arsenal of auditors that are used in enhancing gathering of evidence, improving decision making, and meeting the regulatory expectations. The innovations in the auditing practice via technologies have ultimately led to greater reliability and timeliness of audit evidence as it allows for audit processes automation, real-time tracking of transaction and predictive analysis as well. The way technologies are adoption is on the increase yet it aligns with what standard setting and regulatory bodies expects. The International Auditing and Assurance Standards Board (IAASB) (2021) emphasised the why auditors should have the understanding on how various technologies impact audit procedures and the evidence obtained (the nature and extent). Emerging technologies cannot take the place of auditors rather it will empower them in providing insights that are deeper and reliable conclusions via the improved collection and analysis of evidence. Given at the role that is very pivotal played by audit evidence in the time of audit opinions and stakeholder confidence enhancement, it is critical that investigation is undertaken to empirically find out how emerging technology influence has audit evidence.

Emerging technologies offer solutions that are promising to conventional auditing practices that are limited. Yet, emerging technologies theoretical benefits and their impact on audit evidence remain underexplored in developing economies such as Nigeria. Wang and Cuthbertson (2015) and Yoon, Hoogduin and Zhang (2015) argued that existing literature has focused mostly on technologies potential in developed nations, while empirical studies that have done investigation on how local auditors perceive, adopt, and utilize these technologies as tools in the process of gathering evidence is limited. Although tasks that are complex can be automated by AI, many Nigerian audit firms are in dearth of personnel and infrastructure that are required to for effective deployment of the AI system. Examples of such complex tasks AI can automate are review of document and assessment of risk. In the same vein, data analytics tools can assist auditors in analysing an entire financial data of a population for anomalies and irregularities. Data analytics implementation is frequently constrained as a result of inadequate training and also resistances to change among audit professionals. Despite the potentials of Blockchain in improving transparency and the integrity of transaction, for most professionals, it is in the stage of conceptualisation, with negligeable integrity into the audit processes routine due to technological and regulatory uncertainties.

The absence of sufficient empirical data on how auditors in Nigeria view and engage with emerging technologies in the process of audit evidence was the basic motivation for this study. Therefore, the study seeks to fill this gap by examining how emerging technology influences audit evidence in Nigeria.

Hypotheses:

H_{01}: Artificial Intelligence has no significant influence on audit evidence.
H_{02}: Data analytics has no significant influence on audit evidence.
H_{03}: Blockchain technology has no significant influence on audit evidence.

2. LITERATURE REVIEW

2.1 Emerginging technologies

Emerging technology is playing a progressive role in improving audit evidence nature and quality and they contribute to continuous auditing. This allows for audit evidence gathering on an ongoing basis instead of gathering it at the end of the year (Moffitt, Rozario, & Vasarhelyi, 2018). Nevertheless, despite emerging technologies strong benefits, adopting them and integration them in audit practices remain moderately limited, particularly in developing countries such as Nigeria. Dearth of technical expertise, infrastructure deficits, uncertainty in regulations, and organisational resistance are the challenges that impede emerging technologies tools full scale deployment. The emergence of such technologies that are advance is redesigning the method auditors used in obtaining, evaluating, and documenting audit evidence. The definition of audit evidence by ISA 500, audit evidence must be sufficient and appropriate. This means that it must be of quantity and quality in supporting the auditor's opinion. Therefore, emerging technologies performance a key role in promoting and enhancing both aspects, as they enable analysis of financial information. more comprehensively, reliably, and timely.

2.2 Artificial intelligence

According to Russell and Norvig (2016), AI refers to computer systems development that can execute tasks that are naturally requires the intelligence of human. The tasks include learning, reasoning, perception, problem-solving, and decision-making. AI, in auditing, assists in task such as risk assessment, fraud detection, audit tasks automation, as well as improving speed, accuracy and also efficiency. One significant impact of AI in auditing is its capacity to automate data intensive tasks. Examples of such tasks are document review, invoice validation, and testing of journal entry. According to Issa, Sun, and Vasarhelyi (2016), natural language processing (NLP) is an AI subfield that permits audit software to read, understand, and also give interpretation to text within financial documents. The time spent on manual reviews are thereby reduced. Therefore, AI integration into audit functions also includes augmentation and not about automation only.

The audit profession is revolutionizing by AI by enhancing and enabling audit evidence collection accuracy, efficiency, and insightfulness. Decision making by auditors are supported by AI as it provides deeper insights and highlights potential areas of material misstatement that traditional methods may miss. According to Kokina and Davenport (2017), high-risk transactions can be flag in real-time and appropriate audit procedures suggested. This will reduce the scope of error or bias by human thereby contributing to audit evidence appropriateness and sufficiency. The International Standard on Auditing (ISA) 500 outlined both sufficiency and appropriateness as fundamental to audit quality. Continuous auditing that is AI enabled allows auditors to maintain up-to-date insights into financial records, promptly respond to anomalies, and ensure the accuracy of audit evidence during the reporting cycle (Moffitt et al., 2018). This shift reduces the lag between transactions and their audit, thereby improving the relevance and timeliness of evidence.

Adoption of AI in auditing has its advantages yet challenges abound. One most important concern is the “black box” nature of some AI models, mainly those that involves deep learning. These models might lack transparency yet produce accurate results, but in their process of making decision, audit accountability and trust may be undermined. In addition, the AI implementation entails significant infrastructure investment, skilled personnel, and traditional audit methodologies changes. Another concern has to do with ethical and regulatory implications of using AI in auditing. Questions have been raised about data privacy, the potential for algorithmic bias, and the role of the auditor in validating outputs that are AI-driven. Therefore, professional skepticism and judgment must be must be exercised by auditors when using AI tools. Also, auditors must not rely completely on automated outputs without satisfactory review and validation.

2.3 Data analytics

In auditing, data analytics refers to the examination and interpretation of large sets of financial and operational data in other to support audit evidence. ACL, IDEA, and Power BI are tools that are used commonly in uncovering trends, anomalies, and irregularities. In auditing context, it is regularly referred to as audit data analytics (ADA). ADA is a method whereby auditors examine structured and unstructured data that are of large volumes to uncover patterns, anomalies, or risk indicators that may have influence on the audit opinion (Appelbaum, Kogan, & Vasarhelyi, 2017). The use of data analytics allows auditors to improve audit quality by evaluating entire populations of transactions rather than relying on judgmental or statistical sampling techniques. A key advantage of audit data analytics is the improvement of audit efficiency as well as its effectiveness. Wang and Cuthbertson (2015) said that through the use of analytical tools, auditors can conduct the evaluations of large datasets with a high speed and identify areas that are of interest or concern that needs deeper and further investigation. Data analytics facilitates the use of continuous auditing and real-time monitoring, where financial information is reviewed as transactions occur rather than after the financial year-end. This approach aids auditors it provides more timely and relevant assurance and also enables organizations to quickly respond to potential errors or fraud (Yoon et al., 2015). By automating aspects of the audit process, data analytics also reduces human error, enhances consistency, and improves documentation. In Appelbaum et al. (2017) opinion, with audit data analytics, 100% of transactions can be examined by auditors, hence the possibility of material misstatements or fraud being identified is increased.

Data analytics has plenty benefits, yet significant challenges remain in its adoption in auditing. Some of the challenges are the need for advanced technical skills, access to data of high quality and well structured, and organisational readiness. Taking Nigeria as an example, numerous audit firms are still relying on manual processes heavily, with limited or no investment in data analytics training and tools. Moreover, integrating data analytics into traditional audit methodologies requires a shift in mindset and regulatory support. Another concern is the interpretation of analytic results. While tools may flag unusual transactions or trends, it is up to the auditor to determine whether these represent actual risks or benign outliers. This according to Earley (2015) requires both domain expertise and professional judgment, suggesting that data analytics is a complement to, rather than a substitute for, auditor expertise.

2.4 Blockchain

Blockchain ensures data immutability and transaction transparency. In auditing, it helps verify the authenticity of transactions, enhances traceability, and reduces the risks of data manipulation. Blockchain technology, first conceptualized as the underlying architecture of cryptocurrencies has emerged as a transformative innovation with broad applications across multiple industries, including accounting and auditing. At its core, a blockchain is a decentralized, distributed digital ledger that records transactions in a secure, immutable, and transparent manner (Nakamoto, 2008). Each transaction is stored in a "block," which is linked to the previous block, thereby forming a chain that is continuous and tamper-evident. Blockchain key features include immutability, decentralization, and transparency. These features make it specifically and directly relevant to the audit profession, where the integrity and traceability of financial data are paramount.

In the context auditing, the technology known as blockchain can serve as an audit evidence source that is reliable by providing a record of transactions that are permanent and verifiable. It can also be deployed to verify inventory movements, supply chain transactions, payment trails, and intercompany transfers in real-time (Dai & Vasarhelyi, 2017), thereby reducing the risk of data manipulation and fraud. The ability to access an immutable ledger provides auditors with a high level of assurance that recorded transactions are untampered and also accurate. One key advantages blockchain have in auditing is real-time verification as it enables continuous auditing where transactions are verified as they occur and allowing auditors to detect errors or irregularities early (Rozario & Vasarhelyi, 2018). This increases the audit evidence relevance and timeliness and also aligns with modern expectations for more dynamic and responsive assurance services. Additionally, it improves data integrity since it ensures that once a transaction is recorded on the ledger, it cannot be altered retroactively without consensus from all the network participants. This invariably eliminates the possibility of unauthorized changes to accounting records and supports the audit objective of obtaining reliable evidence. In industries where fraud and financial misconduct are prevalent, such as logistics, procurement, or public finance, blockchain provides a powerful tool for auditors to trace the source and flow of funds (Peters & Panayi, 2016).

However, while the theoretical benefits of blockchain for auditing are compelling, its practical implementation remains limited. One major challenge is the interoperability of blockchain platforms with existing accounting systems. Most organizations operate legacy ERP systems that are not easily integrated with blockchain technologies, thereby limiting the auditor’s ability to seamlessly retrieve and analyse blockchain-based records (Coyne & McMickle, 2017). Furthermore, auditors need specialized training to understand how blockchain works and how to evaluate the reliability of blockchain-based evidence. In the Nigerian context, blockchain adoption in the audit industry is still in its infancy.

2.5 Audit evidence

Audit is a systematic and independent examination of an organisation’s financial records to ensure accuracy, reliability and compliance with relevant laws, regulations and standards. Auditing in the process of conducting audit. Edori and Edori (2018) defined it to mean the process accounts and records examination and verification, mainly when it concerns financial accounts. Auditor is a professional who conducts audits and provides an independent opinion on the financial statement. The auditors rely totally on audit evidence to form their opinion after the audit. Audit evidence consists of all the information used by the auditor to arrive at the conclusions on which the audit opinion is based. Audit evidence refers to the information collected by auditors to arrive at reasonable conclusions on which to base their opinion regarding the fairness of financial statements. Audit evidence, according to Edori and Egwanwor (2025), encompasses all accounting records information used in preparing the financial statements that is being audited and other data that is found to be relevant. It must be sufficient, relevant, and reliable. According to the International Standard on Auditing (ISA) 500, audit evidence must be sufficient and appropriate to support the auditor's opinion. Sufficiency refers to the quantity of evidence needed, while appropriateness relates to its quality, specifically, its relevance and reliability (IFAC, 2009). The reliability of audit evidence depends on its source (internal vs. external), the nature of the evidence, and the controls surrounding its generation. Audit evidence is said to be sufficient when it enough for to evaluate management assertions (Edori & Egwanwor, 2025).

With the advent of digital transformation, there is an increasing need to revisit these methods and adapt to modern technologies and data environments (Messier, Glover, & Prawitt, 2016).

The fundamental principles of audit evidence remain unchanged. Auditors must still ensure that the evidence collected is sufficient and appropriate to support their conclusions. The increase in the use of electronic evidence (emails, transaction logs, and metadata) poses opportunities and challenges. Though they can offer valuable insights, they require new skills and tools in verifying, analysing, and validating. Furthermore, Janvrin and Watson (2017) started that cyberattacks risk and data breaches presents new concerns about audit evidence's integrity and confidentiality. Looking at the Nigerian context, the adequacy and the reliability of audit evidence are often hindered by poor practices of record keeping, limited use of technology, and deficient training among audit staff. Additionally, several businesses operate in an informal setting, a situation whereby documentation is limited or not consistent, thereby creating further challenges for auditors. Time constraint and client pressure also affects audit evidence. Edori and Igweagbara (2025) opined that time constraint occurs when the work of an auditor is expected to be completed within a deadline that is tight. This may result to a situation where enough evidence may not be collected hence the possibility of leaving out evidences that may be very relevant in order to meet up. Edori and Igweagbara (2025) also elucidated that auditors may face coercion from the management by pressuring them to validate management assertions that ordinarily should be invalidated.

3. THEORETICAL FRAMEWORK

3.1 Technology acceptance model

Edori (2023) claims that the theory is a popular model of technological adoption that have been adopted by several number of scholars and researchers in different disciplines. The Technology Acceptance Model, developed by Davis (1989), is one of the most widely used frameworks for explaining how individuals come to accept and use new technologies. The model posits that two main factors perceived usefulness and perceived ease of use) determine technology adoption. Perceived Usefulness (PU) has to do with the degree which individuals believe that using a specific technology will improve their job performance while Perceived Ease of Use (PEOU) is the extent to which people believe that using the technology will be free of effort. In an audit context, the TAM explains how auditors' perception of the usefulness and ease of use of AI, data analytics, and blockchain affects their willingness to incorporate these technologies into their audit procedures. If auditors perceive that AI can assist them to detect fraud quicker, or that blockchain advances data reliability, more likely, they will adopt these tools. On the contrary, if data analytics tools are perceived by the auditors as too complex or too difficult to study or learn, they may resist their use, even though they enhance the quality of the evidence. Hence, TAM helps explain variations in technology adoption, which in turn affects the quality of audit evidence obtained. Venkatesh and Davis (2000) extended TAM with the Unified Theory of Acceptance and Use of Technology (UTAUT), which also emphasizes the role of facilitating conditions and social influence. Perceived usefulness is seen as a key driver in Nigerian auditors' adoption of data analytics.

3.2 Theory of planned behaviour

The Theory of Planned Behaviour, developed by Ajzen (1991), extends the Theory of Reasoned Action by including perceived behavioural control as a determinant of behavioural intention. TPB posits that behaviour is driven by: Attitudes toward the behaviour (i.e., positive or negative evaluation), subjective norms (i.e., social pressure to perform or not perform the behaviour), and perceived behavioral control (i.e., ease or difficulty of performing). TPB is relevant in understanding why auditors choose to adopt or resist emerging technologies. For instance, if audit partners encourage the use of AI and blockchain, subjective norms will likely promote their adoption. If auditors lack training or believe they do not have the ability to use data analytics tools, perceived behavioral control will inhibit adoption. If auditors view these technologies as a threat to traditional methods, they may have negative attitudes toward their use. TPB offers a broader social-psychological view than TAM, as it includes external influences (like peer pressure and training support) on auditor behaviour.

4. EMPIRICAL REVIEW

4.1 Empirical Studies on Artificial Intelligence and Audit Evidence

AI is increasingly applied in auditing to automate data evaluation, anomaly detection, and risk assessment. Studies reveal that AI significantly improves audit efficiency and enhances the quality of evidence obtained. For instance, Issa et al. (2016) investigated the role of AI in enhancing audit performance. The indication from the result shows auditors' ability is improved as a result of the role of tools that are AI based. The areas of improvement include identifying inconsistencies in large datasets and providing evidences that are more relevant when compared with the traditional sampling. Kokina and Davenport (2017) asserted that tools, such as IBM Watson, that are AI powered can interpret financial data accurately and support decisions that are based on evidence, thereby reducing the auditor's reliance on subjective judgment.

4.2 Empirical Studies on Data Analytics and Audit Evidence

Literature has given significant attention to Audit Data Analytics (ADA). ADA tools assist auditors to analyse the entire populations of transactions, thus improving the sufficiency of evidence and also reducing audit risk. In Appelbaum et al. (2017) finding, data analytics allowed auditors to identify trends, outliers, and fraud indicators across a broader dataset, which traditional sampling may overlook. Thee study then concluded that ADA expands the ability of auditors to make decisions that are informed and timely. Yoon et al. (2015) analysed the complementarity between big data analytics and traditional audit evidence. Finding shows that data analytics do not only improve gathering of evidence but also enhances the auditors' judgment by providing visualisations and predictive models.

4.3 Empirical Studies on Blockchain and Audit Evidence

Blockchain has the potential to revolutionise audit procedures by creating tamper proof records of financial transactions. Dai and Vasarhelyi (2017) sought to find if blockchain based on audit model and tested it through case simulations. The findings revealed that blockchain-enabled audits provided a real-time assurance and reduced significantly the need for reconciliations, thus strengthening evidence reliability. Rozario and Vasarhelyi (2018) explored the use of smart contracts in auditing. The study results showed that blockchain can automate financial transactions validation, ensure that only legitimate and pre-approved actions are recorded. This enhances the audit evidence objectivity and reliability.

4.4 Integrated Studies on Emerging Technologies and Audit Quality

Some studies have taken an integrated approach by evaluating the combined effect of emerging technologies on audit quality and evidence gathering. Moffitt et al. (2018) examination on the role of Robotic Process Automation (RPA) and AI in continuous auditing. Findings suggested that emerging technologies provide richer, more timely evidence and reduce the likelihood of material misstatements. IFAC (2021) published a global study that shows that firms that adopted emerging technologies reported enhanced audit outcomes, reduced costs, and greater client satisfaction. The study emphasized the need for supportive regulations and ongoing auditor education.

Table 1. Summary of Key Empirical Findings

Study	Technology	Findings
Issa et al. (2016)	AI	AI improves fraud detection and data processing speed.
Appelbaum et al. (2017)	Data Analytics	ADA enhances coverage, anomaly detection, and evidence sufficiency.
Dai & Vasarhelyi (2017)	Blockchain	Blockchain provides real-time, reliable, and immutable audit evidence.
Moffitt et al. (2018)	Integrated Technologies	Emerging tech improves audit timeliness, depth, and objectivity.

5. METHODOLOGY

Survey research was employed. Saunders, Lewis, and Thornhill (2019) are confident that the survey method is suitable for collecting the needed data from a sample that is broad (professional auditors), in order to make generalisation on the findings to a larger population. This method precisely allows for the measurement of the extent which emerging technologies influence audit evidence. The population of this study comprises licensed auditors, chartered accountants, and audit managers working in public and private auditing firms in Nigeria, particularly those operating within urban commercial centres such as Lagos, Warri, Port Harcourt, and Abuja. The purposive sampling technique was employed to select respondents who possess relevoant knowledge and experience in auditing and the use of emerging technologies. This non-probability sampling technique is justified given the need to collect information from experts who understand both the technological and procedural aspects of audit work (Etikan, Musa, & Alkassim, 2016). Two hundred and twenty-two was selected as the sample

size of the study. The study relies on primary data obtained through the administration of structured questionnaires. A pilot test was conducted with 30 auditors who were not part of the main study. Cronbach's Alpha was used to assess internal consistency. The results are summarised in table 2 below.

Descriptive Statistics (mean, standard deviation, frequency) Correlation Analysis and the Regression Analysis. The hypotheses were tested at a 5% significance level ($p < 0.05$), and interpretations were based on standardized beta coefficients and R^2 values from regression outputs.

Table 2: Results of Reliability Test on study Constructs

Construct	Cronbach's Alpha
Artificial Intelligence	0.82
Data Analytics	0.85
Blockchain	0.80
Audit Evidence	0.87

6. DATA ANALYSIS

Out of the 222 questionnaires distributed, 200 were properly completed and returned, representing a 90.1% response rate, which is considered adequate for statistical analysis.

Table 3: Demographics Summary

Variable	Category	Frequency	Percentage (%)
Gender	Male	130	65.0
	Female	70	35.0
Age	25–34 years	68	34.0
	35–44 years	96	48.0
	45 years and above	36	18.0
Educational Qualification	B.Sc./HND	98	49.0
	M.Sc./MBA	86	43.0
	ICAN/ACCA/ANAN	16	8.0
Job Position	Audit Associate	90	45.0
	Audit Manager	72	36.0
	Partner/Director	38	19.0
Years of Experience	1–5 years	70	35.0
	6–10 years	78	39.0
	11 years and above	52	26.0

Table 4: Artificial Intelligence in Auditing

Statement	Mean	Std. Dev.
AI tools help identify anomalies in financial records.	4.20	0.81
AI enhances the speed of audit procedures.	4.35	0.76
My firm uses AI for risk-based audit planning.	3.89	0.94
I trust the reliability of AI in generating audit evidence.	3.95	0.91

Interpretation**:** Respondents largely agreed that AI improves both audit speed and anomaly detection, indicating a positive perception of AI's role in audit evidence.

Table 5: Data Analytics in Auditing

Statement	Mean	Std. Dev.
Data analytics enables full population testing.	4.30	0.68
Data analytics improves the sufficiency of audit evidence.	4.12	0.73
My firm uses data visualization tools to detect trends and anomalies.	3.98	0.88
Data analytics improves decision-making in auditing.	4.25	0.70

Interpretation**:** There is strong agreement that data analytics tools contribute positively to audit evidence, particularly through population testing and trend analysis.

Table 6: Blockchain in Auditing

Statement	Mean	Std. Dev.
Blockchain enhances the intoegrity of financial records.	4.18	0.79
Blockchain reduces the need for manual audit trails.	4.05	0.83
I have used blockchain-based platforms during an audit.	3.55	1.12
Blockchain supports real-time verification of transactions.	4.10	0.81

Interpretation**:** Respondents acknowledged blockchain's potential in enhancing evidence integrity, although practical experience with blockchain tools is still developing.

Able 7: Audit Evidence

Statement	Mean	Std. Dev.
Emerging technologies improve the sufficiency of audit evidence.	4.30	0.66
My audit conclusions are more accurate when I use tech-based tools.	4.22	0.71
I rely on data-driven insights to form audit opinions.	4.15	0.75
Technology improves the timeliness of audit evidence.	4.40	0.63

Interpretation**:** High mean scores indicate that emerging technologies are perceived to enhance both the quality and quantity of audit evidence.

6.1 Test of Hypotheses

H01: Artificial Intelligence has no significant influence on audit evidence.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.651[a]	.424	.419	.671

a. Predictors: (Constant), AI

From the model summary, R (0.651) is the correlation coefficient, indicating a strong positive relationship. The R Square (0.424) tells us that 42.4% of the variance in variations in audit evidence can be explained by AI. Adjusted R Square (0.419) suggests the model is still good even when generalized beyond the sample. Generally, the model shows a good fit, with AI accounting for about 42.4% of the variability in Audit evidence.

ANOVA

Model		F	Sig.
1	Regression	145.327	.000[b]

The Sig. value (0.000) is less than 0.05, indicating that the model is significant and meaning that artificial intelligence significantly predicts audit evidence. Therefore, there is a significant relationship between both variables (AI and Audit Evidence).

Coefficient

Model		B	T	Sig.
1	AI	.651	12.053	.000

The unstandardised coefficient (B) for AI is 0.651, meaning that for every one-unit increase in AI, Audit evidence increases by 0.651 units. T value of 12.053 and Sig. Value of 0.000 shows the influence of AI on audit evidence is significant. Therefore, AI has a positive and significant influence on audit evidence. In general, the results showed that there is a moderate and statistically significant influence of AI on audit evidence and AI explains over 42% of the variance in audit evidence. The regression model is statistically reliable, and AI is a significant positive predictor of Audit evidence**.**

Ho2: Data analytics has no significant influence on audit evidence.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.690[a]	.476	.431	.771

a. Predictors: (Constant), DA

From the model summary, R (0.690) is the correlation coefficient, indicating a strong positive relationship. The R Square (0.476) tells us that 47.6% of the variance in variations in audit evidence can be explained by data

analytics (DA). Adjusted R Square (0.431) suggests the model is still good even when generalized beyond the sample. Generally, the model shows a good fit, with DA accounting for about 47.6% of the variability in Audit evidence.

ANOVA

Model		F	Sig.
1	Regression	171.212	.000[b]

The Sig. value (0.000) is less than 0.05, indicating that the model is significant and meaning that data analytics significantly predicts audit evidence. Therefore, there is a significant relationship between both variables (DA and Audit Evidence).

Coefficient

Model		B	T	Sig.
1	DA	.690	11.029	.000

The unstandardised coefficient (B) for AI is 0.690, meaning that for every one-unit increase in DA, Audit evidence increases by 0.690 units. T value of 11.029 and Sig. value of 0.000 shows the influence of DA on audit evidence is significant. Therefore, DA has a positive and significant influence on audit evidence.

In general, the results showed that there is a moderate and statistically significant influence of DA on audit evidence and Da explains over 47% of the variance in audit evidence. The regression model is statistically reliable, and DA is a significant positive predictor of Audit evidence**.**

H_{03}: Blockchain technology has no significant influence on audit evidence.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.617	0.381	0.337	1.057

a. Predictors: (Constant), BC

From the model summary, R (0.617) is the correlation coefficient, indicating a weak positive influence. The R Square (0.381) tells us that 38.1% of the variance in variations in audit evidence can be explained by blockchain (BC). Adjusted R Square (0.381) suggests the model is still good even when generalized beyond the sample. Generally, the model shows a good fit, with DA accounting for about 38.1% of the variability in Audit evidence.

ANOVA

Model		F	Sig.
1	Regression	123.401	.000[b]

The Sig. value (0.000) is less than 0.05, indicating that the model is significant and meaning that blockchain significantly predicts audit evidence. Therefore, there is a significant relationship between both variables (BC and Audit Evidence).

Coefficient

Model		B	T	Sig.
1	BC	.617	16.048	.000

The unstandardised coefficient (B) for BC is 0.617, meaning that for every one-unit increase in BC, Audit evidence increases by 0.617 units. T value of 16.048 and Sig. value of 0.000 shows the influence of BC on audit evidence is significant. Therefore, BC has a positive and significant influence on audit evidence. In general, the results showed that there is a moderate and statistically significant influence of BC on audit evidence and BC explains over 38% of the variance in audit evidence. The regression model is statistically reliable, and BC is a significant positive predictor of Audit evidence**.**

7. DISCUSSION OF FINDINGS

7.1 Artificial Intelligence and Audit Evidence

The results indicate a significant positive influence of artificial intelligence on audit evidence. The implication is that when there is increase in the use of AI, there will also be an increase in audit evidence hence making audit evidence more reliable and dependable. This means that the application of AI in gathering audit evidence is paramount and significant in the audit process, The reason is that AI has over 40% influence on audit evidence and its also having a significant influence on it. Investment on AI by auditors will significantly enhance their audit evidence.

7.2 Data Analytics and Audit Evidence

The results indicate a significant positive influence of data analytics on audit evidence. The implication is that when there is increase in the use of data analytics, there will also be an increase in audit evidence hence making audit evidence more reliable and dependable. This means that the application of data analytics in gathering audit evidence is paramount and significant in the audit process, The reason is that data analytics has over 47% influence on audit evidence and its also having a significant influence on it. Investment on data analytics by auditors will significantly enhance their audit evidence.

7.3 Blockchain and Audit Evidence

The results indicate a significant positive influence of blockchain on audit evidence. The implication is that when there is increase in the use of blockchain, there will also be an increase in audit evidence hence making audit evidence more reliable and dependable. This means that the application of blockchain in gathering audit evidence is paramount and significant in the audit process, The reason is that blockchain has over 38% influence on audit evidence and its also having a significant influence on it. Therefore, when auditors invest in blockchain, there will be a significant improvement in their audit evidence. The findings assert the presence of a strong and significant influence of emerging technology on audit evidence. Rated highly are AI and data analytics. Though blockchain is still at its early adoption stages, it was recognised for its possibility of enhancing audit trails' integrity and verifiability. The findings are all consistent with prior literature (Issa et al., 2016; Dai & Vasarhelyi, 2017; Appelbaum et al., 2017). Therefore, the results of this study affirm the influence of emerging technologies on audit evidence in Nigeria.

8. SUMMARY, CONCLUSION, AND RECOMMENDATIONS

8.1 Summary of Findings

The influence of emerging technologies on audit evidence was investigated. Specifically, AI, data analytics and lastly Blockchain were used as dimensions of emerging technologies. AI significantly influences audit evidence. This happens because repetitive tasks automation, anomalies detection and supporting decision-making. Data analytics also influences audit evidence significantly. Its tools permit the evaluation of complete datasets by auditors instead of relying on sampling, thus increasing and swelling evidence sufficiency. Although less widely adopted than AI or data analytics, blockchain was found to significantly influence audit evidence. Blockchain improves the integrity, traceability, and real-time verification of audit records. On the overall, all three technologies had a statistically significant and positive impact on audit evidence ($p < 0.05$), with data analytics showing the strongest correlation.

Table 8: Summary of Hypotheses Testing Results

Ho	IV	DV	R	R^2	F-Statistic	β (Beta Coefficient)	p-value	Decision
H_{01}	AI	AE	0.651	0.424	145.327	0.651	0.000	Reject
H_{02}	DA	AE	0.690	0.476	171.212	0.690	0.000	Reject
H_{03}	BC	AE	0.617	0.381	123.401	0.617	0.000	Reject

All three emerging technologies (AI, Data Analytics, and Blockchain) have statistically significant influences on Audit Evidence ($p < 0.05$). Data Analytics has the strongest effect on audit evidence ($\beta = 0.690$), followed by AI ($\beta = 0.651$) and Blockchain ($\beta = 0.617$). All models have good explanatory power, especially Data Analytics ($R^2 = 0.476$), suggesting it explains approximately 47.6% of the variance in audit evidence

8.2 Conclusion

The findings of this study affirm that emerging technologies play a transformative role in modern auditing. As the auditing landscape evolves in response to digital complexity and increasing data volumes, the integration of AI, data analytics, and blockchain is no longer optional but essential. There is variance in the adoption level with blockchain, in audit firms in Nigeria, is still in the early stages. The conclusion of the study is that in Nigeria, emerging technologies have significant influence on audit evidence.

8.3 Recommendations

The following recommendations are made based on the findings of the study:

- Audit firms should invest in AI and data analytics tools as a matter of strategic priority, given their direct influence on audit evidence.
- Professional bodies such as ICAN and ANAN should integrate modules that are technology focused into their professional development programmes. This will ensure that auditors are well equipped to use emerging technologies effectively.
- Promote Blockchain Awareness and Pilots. That is, blockchain should be promoted vigorously via pilot programmes, particularly in sectors that are prone to fraud.

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