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Auditor-client relationship from a digital context perspective: Evidence from France, Luxembourg and Morocco

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Abstract

Research Question: How is audit digitalization affecting the dynamics between auditors and their clients?

Motivation: Digital technology expansion seems to concern all fields including financial audit field. This fact is likely to impact different aspects in the auditor-client relationship. We have therefore chosen to explore those aspects and analyse how digital innovation is likely to impact them.

Idea: The idea of the present study is to investigate whether digital technology expansion in auditing is likely to enhance the relationship between financial auditors and their clients.

Data: The study used a qualitative approach based on 10 semi-structured interviews with auditors from France, Luxembourg, and Morocco. With an average answer rate of 20%, we analysed data through thematic analysis.

Objective: The study aims to explore how digitalization reshapes the auditor–client relationship, with a focus on the main determinants that influence this transformation from auditors' perspectives.

Findings: The results of this study showed that the expansion of digital technology in auditing improved quality, which is one of the most important criteria generating clients' satisfaction. Nonetheless, considering digital tools advantages in terms of remote working, we found that this expansion should not be reflected at the expense of proximity vis-à-vis audited entities. Further, we found that auditors are making great efforts to ensure security and confidentiality of their client's financial information, which contributes to strengthen customers' trust towards their auditors. Finally, this study showed that fixing reasonable audit fees is essential to maintain a good relationship with clients. In this context, it may be noted that these fees consider the amortization of technological investments supported by audit firms.

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Contribution: This study explains how digitization influences auditor-client relationship. It offers researchers and professionals valuable insights, likely to be used to enhance the comprehension of auditor-client specifics in the digital era.

Keywords: Auditor-client relationship; auditors; clients; digital tools.

JEL codes: M42

1. Introduction

Digital innovation nowadays is taking on a new momentum in different fields, including business. In a highly digitalized world, digital innovation refers to the exploitation of technology for innovative purposes (Nambisan *et al*., 2017). In business, it is considered a competitive advantage, and that's the reason why organizations seek to obtain the latest technologies (Elhamma & El-Moumane, 2023).

With its diverse aspects in organizations such as efficiency and productivity, digital innovation is considered a cornerstone in every single division of organizations, including audit firms. In fact, digital innovation is now influencing the auditor's role (Manita *et al*., 2020). Faced with this situation, the audit profession needs to be aligned with the current evolving environment (Dai, 2017). Digitization in auditing may be interpreted widely as it includes specialized digital tools (ERP, data analytics, etc.) and interactive digital tools able to strengthen interactions with clients (CRM, interactive platforms, etc.). In the last three years, this environment and the working climate have been particularly affected by the pandemic situation stemming from the spread of the COVID-19 virus worldwide.

In view of this situation, digital innovation in audit firms has been stepped up during and after the health crisis. Nevertheless, some audit firms, especially Big Four were already prepared to confront this unexpected situation (Castka & Searcy, 2023). It is important to notice that interaction between auditors and their clients is critically important, as the audit profession requires using the most appropriate mode of communication to ensure the good quality of financial reporting and, thus, increase client satisfaction.

In this context, previous studies have shown some discrepancies. Despite all that digital innovation could provide to boost this interaction, Carlisle & Hamilton (2020) found that feedback is more positive when it comes to face-to-face interaction between auditors and their clients. On the other hand, Eulerich et *al.* (2022) put face-to-face audit and remote audit on the same level of efficiency. Meanwhile, Farcane *et al*. (2022) and Sharma *et al*. (2022) underscored the fact that digital innovation has increased the flexibility, quality, effectiveness, and efficiency of auditing practices.

In light of that, we noticed that these studies focused more on auditor's feedback while practicing their job. In view of this, we find that it is interesting to evaluate the impact of digitalization in auditing from the auditor-client relationship's perspective. Given the fact that customers are the main source of audit firms' incomes, auditors should maintain a special relationship with them. In practice, they must set up not only the best of their skills, as auditor competence influences audit quality (El-Deeb *et al*., 2024; Khairunnisa *et al*., 2023; Baatwah *et al*., 2023), but also the latest technological tools in order to gain customer satisfaction. However, client satisfaction should not be reached at the expense of audit quality and performance. According to Glover & Prawitt (2014), maintaining a good relationship with clients may induce pressure and consequently influence professional judgments of auditors.

The current paper aims to present the results of an empirical study regarding the impacts of digitalization vis-à-vis auditor-client relationships. This study won't treat digitization as the source or the cornerstone of the auditor-client relationship but rather as a catalyst likely to strengthen or weaken this relationship. To achieve this, answering the following questions seems unavoidable:

(1) How do auditors address the new digital tools in auditing?
(2) Do specialized and interactive digital solutions influence the auditor-client relationship?

The remainder of this paper is structured as follows. Section 2 is dedicated to presenting a literature review. In Section 3, the authors treat and explain the methodology of research adopted. In Section 4, the authors expose and discuss the main results of this research work. Finally, Section 5 outlines the conclusion of this research.

2. Literature review

Studying the relationship between digitalization and auditor-client relationships in auditing cannot be treated without shedding light firstly on the relationship between auditors and their clients and secondly on the relationship between auditors and digitalization.

2.1 Foundations of the auditor – client relationship

The auditor-client relationship begins with the customer's acceptance of the audit firm's proposition and answer to his tender. It is important to notice that before proposing their offer to potential clients, an audit firm's decision to accept a new customer includes mainly an acceptance of commercial conditions, a general knowledge of the company, an evaluation of the global risk by risk managers and audit partners, and finally an appreciation of the risk of accumulating both audit services and non-audit services (Manita & Elommal, 2018), as it may be the source of a potential conflict of interest (Ye *et al*., 2011).

2.1.1 Determinants of a good auditor-client relationship: trust, commitment, objectivity, and independence

Once the relationship is established between auditors and their new client, both parties seek to build and maintain excellent ties, promoting the client's satisfaction. Previous research highlighted different determinants of a sustainable auditor-client relationship. While Rennie *et al.* (2010) gave special attention to trust, other authors emphasized multiple criteria, such as commitment (Herda & Lavelle, 2013; Van Nieuw Amerongen *et al.*, 2022), objectivity (Koch & Salterio, 2017), and independence (Ettredge *et al.*, 2017; Umar & Anandarajan, 2004).

Rennie *et al*. (2010) explained that a basic level of trust in client's management is required to deliver an efficient audit. They also demonstrated that this level of trust may be affected by the client's behaviour during a disagreement situation and also by the frequency of these disagreements.

Herda and Lavelle (2013) and Van Nieuw Amerongen *et al*. (2022) associated a great level of commitment with auditor's tenure and consequently with providing more value-added services[1], which are beneficial for both audit firms and their customers in the sense that audit firms enhance their reputation, retain their clients, and secure new ones, and clients capitalize on auditors' recommendations.

Koch and Salterio (2017) considered that the affinity of auditors with their clients directly affects the objectivity of the auditor, who proposes only small adjustments. Following the same line, the two authors and others (Ettredge *et al.*, 2017; Umar & Anandarajan, 2004) admitted that auditor's independence is called into question and threatened because of pressure situations auditors frequently encounter. On the other hand, Ohman *et al*. (2012) concluded that an auditor's affinity with his client does not jeopardize the auditor's independence.

In this regard, and while studying dimensions of pressure faced by auditors, Umar & Anandarajam (2004) observed two main dimensions: pressure to retain clients and pressure to conform. In view of this fact, they found that indirect pressure allows the auditor to estimate the client's priorities and consequently promote his independence, while direct pressure decreases it.

The main pressures that auditors can face are operational and financial pressures. In this context, Samagaio *et al.* (2025) and Ettredge *et al.* (2014) found in their studies that time pressure and fee pressure on auditors are positively correlated to a decrease in audit quality.

Ettredge *et al*. (2017) verified that auditor independence may be weakened by client's financial pressure especially in crisis eras. This pressure could increase significantly in a context driven by audit fee deregulation (Fasoulas & Chytis, 2025).

In this regard and considering the fact that long and good relationships between auditors and clients may impair audit quality, regulators and academics (Liu *et al*., 2021; Public Company Accounting Oversight Board, 2011) suggested rotating audit partners, as new audit partners will always seek to provide a higher quality while maintaining the excellent ties.

All in all, prior studies identified various determinants. We interpret this diversity as an advantage, as this helps to enrich the comprehension of the auditor-client relationship.

2.1.2 Auditor-client relationship management

Managing an auditor-client relationship may have different strategic leverages. In their study about the existing literature addressing the auditor-client relationship, Mustikarini and Adhariani (2022) considered that handling this relationship cannot be achieved without taking into account (1) audit tenure, whose length allows a better understanding of clients' processes but also entails familiarity risks likely to undermine auditors' independence; (2) relational attributes such as trust and communication that boost the detection of irregularities; and (3) auditor-client negotiation, which is an indispensable key to avoiding conflictual situations.

2.2 Auditor-client relationship in the digital era

2.2.1 Auditors' perception towards digitization

It is clearly seen in the last few years that auditing is in full transition from its traditional facet to another operating mode through digitalized solutions, especially after the COVID-19 health crisis, in which this transition has been unexpectedly accelerated (Harazem & Elhamma, 2023; Farcane *et al*., 2022; KPMG, 2021). In this new context, the auditor's reaction to this transformation deserves to be studied. Srinivasan (2016) considered that the auditor's role is likely to become extinct with the automation of audit process activities. On the other hand, the most widespread tendency is the one defending the auditor's indispensable presence.

In this context, Alderman (2019) highlighted the importance of professional judgment to accomplish audit's significant tasks such as the planning phase, the appreciation of internal control, and the analysis of "red flags". Similarly, the Big Four share the same idea. KPMG (2023) shed light on the concept of "explainability," which protects auditors and empowers them to explain and interpret technology's outcomes, whereas Deloitte (2022), Ernst & Young (2020), and PwC (2017) confirmed that digitalization is enhancing auditors' contribution and strengthening their role instead of replacing it.

Following this idea of making the auditor's role and responsibilities stronger, Lombardi *et al*. (2015) revealed that automation concerns only the most repetitive tasks. Thus, auditors find themselves focused more and more on riskier issues, requiring the use of their professional judgment that cannot be automated. In the same line of thought, Tiberius and Hirth (2019) found that digitalization is likely to reduce an auditor's workload and consequently give him the opportunity to "perform advanced auditing procedures". Considered together, these elements shed light on the important role and the dynamic contribution of auditors in the audit process.

Auditors gain from digitalization is not limited to the reduction of workload. Wiyantoro *et al.* (2025) linked the use of digital tools in auditing not only to an improvement of quality but also to a decrease in audit time and number of errors and mistakes. It is important to notice that these digital tools could stem from different kinds of technological advances, such as audit ERP (Enterprise Resource Planning), blockchains, big data and artificial intelligence (AI).

By the use of ERP in auditing, auditors are given the opportunity to rapidly access key information and cooperate efficiently with their clients (Ionescu & Barna, 2021). Similarly, the utilization of blockchain technology provides to auditors the chance to ameliorate auditing practices and consequently improve monitoring and reduce fraud risk (Paliwal *et al*., 2020).

Meanwhile, the existence of a positive correlation between big data and auditors' judgment has been proved by Sihombing *et al*. (2023), who also confirmed the positive effect of Big Data on the reduction of audit risk. For its part, Artificial intelligence improves both efficiency by analysing more data in less time, and accuracy by using machine learning algorithms able to reduce human errors (Lai, 2025). Overall, no matter the nature or the extent of use of these digital innovations, they all assist auditors in performing their job.

Nevertheless, although all the benefits provided to auditors through digitalization, the literature has shown that they sometimes remain vigilant about the use of these solutions, especially in a remote environment. For instance, Farcane *et al*. (2021) revealed that auditors prefer to avoid getting into engagements with new clients in a remote context because of the audit risk generated by the fact that "the auditor only has access to the information that the entity's management agrees to disclose." Thus, they found that launching a new engagement remotely through digital solutions is likely to affect the quality of the audit.

In another context, Farcane *et al*. (2022) linked their vigilance towards the use of these new solutions with auditors' familiarity vis-à-vis digitalization. In their study about auditors' perceptions on work adaptability in remote audits, they explained that younger auditors are more comfortable and rapidly accustomed to using the

digitized solutions in their hands than other auditors with a higher level of experience. Hence, experienced auditors may lack the use of these tools, while younger ones lack the experience to perform audit procedures. In this context, they proposed to avoid the utilization of some digitalized tools (virtual meetings, for instance) for knowledge transfer vocations.

Another fact increasing auditors' vigilance towards digitalization is the aspect of data security and confidentiality, no matter the nature of the solution used. Several studies highlighted various perspectives while addressing these two key elements in the use of different technologies in auditing (audit ERP, blockchain, big data, artificial intelligence, etc.).

Ionescu and Barna (2021) reported that a verification of the security of the internet network and the computer system is unavoidable to guarantee the security of the audit ERP. From another perspective, Ivanchenkova *et al.* (2023) emphasized that unauthorized access is one of the biggest concerns of auditing in the context of blockchains. Similarly, Huang *et al.* (2025) highlighted that the limited access to original audit evidence is likely to jeopardize the security of financial information processed by big data. As for artificial intelligence, clients' data breaches and hacking are the main challenges auditors can face when using this technology in auditing (Gu *et al*., 2024). Hence, all these challenges may lead to the dissatisfaction of clients vis-à-vis the security of documents shared with auditors through digital channels.

Far from new engagements, familiarity with digital solutions, and confidentiality issues, Leonardi (2021) cleared up the concept of digital footprints, which provide the ability to the employer to detect his employee's exhaustion through digital solutions they use to accomplish their daily tasks. It is clearly seen that this concept is fruitful only for employers. On the other hand, employees including auditors try to make more efforts to show their hard work and fall frequently into the burnout trap (Cristea & Leonardi, 2019).

Taken together, these elements can be classified in four main categories: (1) organizational challenges related to the asymmetry of information arising from the potential acceptance of remote new engagements; (2) human challenges concerning skill gaps between young and experienced auditors; (3) technical challenges related to information's security and confidentiality; and (4) ethical challenges involving intrusive management issues.

2.2.2 Auditor-client relationship in the digital era: The role of specialized digital tools

It is clearly visible that relationships between auditors and their clients have evolved simultaneously with the emergence of technological revolution in auditing. As mentioned earlier, clients require quality in return for the fees supported by audit

firms. We recall that an audit's quality is decisive for clients to manifest their satisfaction (Behn *et al*., 1997). Considering this fact, auditors have to prove to the customers they deal with that they are able to make digital solutions at their disposal, improving audit quality. In this context, Rahman and Ziru (2023) underscored the importance of IT expertise in audit firms and detected a positive relationship between this expertise and auditing quality. According to the two authors, improving audit quality is not only correlated with IT expertise but also with the client's degree of digitalization. Thus, reaching customers' satisfaction is the responsibility of the two parties, who must state mutual efforts by making digital solutions at the service of auditing quality improvement.

Several studies addressed the role of specialized digital tools in the improvement of the audit process. While conducting their study about the digital transformation of external audit and its impact on corporate governance, Manita *et al*. (2020) found that digital tools in auditing are useful to detect unusual transactions and introduce an added value to customers that allows them to update and ameliorate their processes and consequently generate their satisfaction. In the same line of thought, Kostic and Tang (2017: 48) underlined the importance of time-consuming tasks' automation allowing auditors to create more value for their clients and target the reinforcement of their mutual ties. Overall, the improvement of audit processes generated by these tools converges toward one single objective, which is client satisfaction.

Nevertheless, not all audit firms are on the same level of digitalization (Alhadadi, 2024), and that's what widens the gap between Big 4 and other audit firms, according to Lugli and Bertacchini (2023), who concluded at the same time that this fact is not affecting the relationship between clients and non-Big Four companies (nBigN), as the latter bet on closeness to the client and development of "highly client-centric auditing services".

While dealing with their customers, auditors may find themselves in a disagreement situation, which is likely to have a negative effect on their relationship. Faced with this situation, Salijeni *et al*. (2019, p.13) observed that Big Data Analytics (BDA) are able to resolve the kind of disagreements related to professional judgments by interrogating the flow of data accumulated previously to justify the foundation of a judgment. The same authors mentioned in their study that Big Data Analytics gives auditors the privilege to communicate in a better way the outcomes to customers who appreciate their understandability and adding value.

Big data is not the only tool influencing the relationship between auditors and clients. In fact, Artificial Intelligence (AI) plays an important role regarding the appreciation of this relationship so that auditors can decide whether to continue or to stop collaborating with the client (Aljaaidi *et al*., 2023), while audit ERP increases the

efficiency of auditors (Pincus *et al*., 2017; Ionescu & Barna, 2021) and consequently positively impacts ties between companies and their external auditors.
Overall, regardless of the nature of technology used by auditors, we understand that every single digital tool appears to have an impact on the auditor-client relationship.

Always in the context of strengthening these ties, Alderman (2019) found that companies are more likely to require their audit firms' auditors to be able to combine both technical and technological knowledge in order to gain in terms of quality thanks to their technical skills and affinities for technology use.

2.2.3 Interactive digital tools and associated challenges

On the other hand of the spectrum, the literature has shown that digitalization in auditing is not without drawbacks. According to Bennett and Hatfield (2018), partners convey apprehension regarding younger auditors' abusive use of computer-mediated communication at the expense of face-to-face communication. In fact, they found that this fact obstructs juniors' learning of "how to read the client" and consequently impacts the auditor-client relationship. Quite the opposite, building a personal relationship with the client using social presence and body language is fruitful for both parties insofar as it gives auditors and clients the opportunity to understand easily what they are communicating to each other. In the same context, Munoko *et al*. (2020) shed light on the importance of non-verbal signals such as body language and confirm that ignoring face-to-face communication may lead to the loss of valuable information and may affect audit quality and client satisfaction.

Saiewitz and Kida (2018) supported this latter fact by proving that asking for evidence remotely using e-mail increases the probability of receiving biased information from clients, especially when the request is formulated in a non-professional tone, which is likely to have a negative impact on the auditor-client relationship. Taken together, we can say that literature suggests that the use of interactive digital tools in auditing should be moderate so that auditors maintain a close relationship with the client.

It is important to highlight that remoteness from the client is considered the main drawback of digitalization in auditing, although it is not as problematic as discussions about audit fees between auditors and their clients.
2.2.4 Auditor-client relationship: Audit fees changes

While studying the impacts of digitalization on auditing, Tiberius and Hirth (2019) confirmed their initial projection regarding the use of digital solutions and its potential pressure on the reduction of audit fees. Despite recognizing the positive correlation between automation and cost-reduction impacts, auditors disagree about changing the current audit price model, they justify their position with

digitalization's cost and the need for amortizing its investment. In the same line of thought, Manita *et al.* (2020) concluded that the billing approach used by audit firms deserves to evolve from a charged hours model to a model that considers research and development fees.

Taken together, we can understand that digitalization has profoundly changed the traditional pricing model, but is there any role auditors and clients can play in reaching a consensus on this matter?

In this context, a mutual agreement with the client has to be found as the new proposed model encompasses both professional know-how and technology's cost despite the client's tendency to be reluctant vis-à-vis the rise of audit fees.

Clients consider that their reluctance is understandable, especially when they propose to auditors to share details about their own data analytics in order to reduce audit testing and consequently the number of hours charged, likely to reduce audit fees (Austin *et al*., 2021). In fact, the proportion of companies making this kind of proposition is not considerably higher, as the majority of companies manifest their resistance and prefer not to make their technological tools at auditors' disposal in order to preserve the confidentiality of their information. In this context, Tiberius and Hirth (2019) underlined the fact that digital transparency is likely to increase tensions between external auditors and their clients as the latter keep showing their resistance to an external use of their technology, while auditors show from their side their ability to find a balance between using clients' digital tools and strengthening the security of their information (Fotoh & Lorentzon, 2023).

2.2.5 Theoretical framework

In order to analyse the digitization's impact on the auditor-client relationship, it appears relevant to base our approach on two complementary theories: The Technology Acceptance Model (TAM) for digitization issues and Agency Theory for the auditor-client relationship. This dual perspective will support our research objective to assess how digitalization affects both auditors' technological behaviour and the structure of their relationships with clients.

Developed by Davis in 1986, TAM is a theory that links the acceptance of technology with perceived usefulness and perceived ease of use (Davis, 1989). In this research context, the importance of this theory stems from the feedback that auditors will unveil regarding the evaluation of digital tools used in auditing, with a particular focus on their impact on audit quality, audit efficiency, and communication ease with clients. This feedback will help unveil why auditors may embrace or resist digital tools. For example, solutions perceived as useful and easy to use, which enhance audit efficiency, are more likely to be integrated into audit

practices, thereby shaping the auditor-client relationship. This theory has already been employed in prior studies by Al Shbail *et al.* (2023) and Alma'aitah *et al.* (2024), whose studies have examined, respectively, the role of remote auditing in audit quality and the moderating role of technology readiness on this relationship.

Concerning the auditor-client relationship, we choose to rely on Agency Theory. Prior studies using agency theory in the auditor–client context remain limited. Nonetheless, some recent papers, such as Carhuapomachacon *et al.* (2025) employed agency theory to study auditor tenure and auditor independence, which are two key elements of the auditor-client relationship. Jensen and Meckling (1976: 5), who are the founders of this theory, defined it as a "contract under which one or more persons (the principal(s)) engage another person (the agent) to perform some service on their behalf, which involves delegating some decision-making authority to the agent."

In our research context, this choice is driven by the need to understand how new digital tools are able to alter the dynamic of the relationship between the principal (client) and the agent (auditor) in a context rich in information asymmetry and independence risks. By increasing transparency and allowing real-time data exchange, digital tools may alter these asymmetries. Hence, agency theory helps explain in this study how digitalization modifies trust dimensions of the auditor-client relationship.

3. Methodology

3.1 Objective and interview protocol

This paper was inspired in many aspects by the research conducted by Tiberius and Hirth (2019) on the impact of digitization on auditing in Germany. This inspiration stems principally from their conceptual approach seeking to understand how digitalization impacts auditing practices. Their Delphi study analysed the potential outcomes of digital innovations on the audit profession. In line with this, our study extends this perspective by shedding light on how these digital evolutions reshape the auditor–client relationship in practice.

In order to analyse this impact, we conducted a qualitative study with financial auditors from Big and Non-Big audit firms. All in all, we interviewed 10 financial auditors.

In order to conduct our semi-directive interviews, we relied on themes that emerged from our literature review, such as audit quality, technical and digital capacities of auditors, their communication tendencies, and audit fee issues. To this end, we used an interview guide whose main sections are presented as follows:

(1) Financial auditors' perception towards the use of digital tools.
(2) Digitalization's impact on auditor-client relationship.

Inside these two sections, the questions were clustered in four thematic categories:

(a) Audit quality (e.g., Do you think the use of these tools improves the quality of audit work? In what ways and to what extent could digital solutions improve audit quality?)
(b) On-site interventions (e.g., in a context of abundant interactive tools, do you think remote auditing is as effective as on-site auditing? What are the main differences between on-site auditing and online auditing?).
(c) Data security (e.g., Do you think the use of these tools is likely to compromise the security of data exchanged with the client? Do your digital tools ensure the confidentiality of client data? Have you ever encountered a security issue with clients' information?).
(d) Audit fees (e.g., Do you think the expansion of digital tools contributes to the reduction of audit fees? Do you think the audit firm should take into account the amortization of its investment in innovative solutions when setting the fees charged to clients?).

3.2 Procedures for conducting semi-directive interviews

Considering distance issues, we interviewed some auditors remotely using Microsoft Teams or phone calls. The average duration was fifty-five minutes, and all interviewees were asked the same questions. All conducted interviews were recorded with the interviewees' consent and subsequently transcribed to ensure data accuracy. A manual double-check has been carried out to verify transcription's reliability.

3.3 Sample presentation

We have chosen in our sample approach to conduct interviews with financial auditors who have completed a minimum rank of senior auditors, starting from the premise that junior auditors may not have the sufficient experience to answer some of our questions. Based on this fact, our ten interviewed auditors include senior auditors, supervisors, managers, and senior managers from France, Luxembourg, and Morocco.

The choice of these three countries stems from their different institutional and regulatory frameworks likely to influence the auditor-client relationship. France and Luxembourg represent a mature European model in terms of regulation, open to digital innovation and the integration of digital tools in auditing, while Morocco represents an emerging digital model where the adoption and maturity of digital tools in audit firms differ depending on their size.

We selected our population by relying on our social network, especially LinkedIn, on which we approached roughly 50 experienced auditors working in different audit firms and in different sectors of activities. Seven auditors have accepted to enrich our study. We selected the three other interviewed auditors from our personal network.

We remind you that our population is operating in three different countries: 60% in France, 30% in Morocco, and 10% in Luxembourg. The purpose of this study is not to provide comparative insights between the 3 countries but rather to discover different perspectives on how digitalization influences auditor-client relationships. In this context, the choice of a single participant from Luxembourg is framed as complementary to the participants from France, given that they share a common European environment, which supports the thematic rather than comparative purpose of this study.

We underline that all our respondents are holders of master's degrees in finance and auditing from prestigious business schools and universities in France (70%) and Morocco (30%) and are mostly male (80%). Their average experience is around eight years (twenty-five years for the most experienced interviewee versus two and a half years for the less experienced one).

The details of the respondents are summarized in the table below:

Table 1. Interviewees' details

Interviewee number	Position in the audit firm	Experience in auditing	Interview date	Interview duration	Audit firm size	Country
R1	Senior Manager	14 years	11/04/2024	60 min	Big4	France
R2	Manager	10 years	08/02/2024	60 min	Big4	France
R3	Supervisor	5 years	23/01/2024	50 min	Big4	France
R4	Senior Manager	25 years	22/05/2024	70 min	Big4	France
R5	Senior	5 years	18/06/2024	45 min	N-Big4	Morocco
R6	Supervisor	6 years	26/01/2024	55 min	N-Big4	France
R7	Manager	9 years	03/06/2024	60 min	Big4	Morocco
R8	Senior	4 years	26/06/2024	50 min	N-Big4	Morocco
R9	Senior	2,5 years	29/05/2024	40 min	Big4	Luxembourg
R10	Supervisor	7 years	18/06/2024	50 min	N-Big4	France

Source: Data processed by the authors

3.4 Data analysis and data saturation

After gathering data through interviews, we chose the thematic analysis as an analysis method, which is in line with our qualitative approach. We followed the six-phase process proposed by Braun and Clarke (2006). Figure 1 shows in detail the application of this process.

After the interviews' transcription and the manual double-check, we performed a thematic analysis through a deductive coding approach based on the initial themes identified in the literature review. Each transcript was carefully reviewed and coded according to the framework we predefined. The analysis was carried out manually using Microsoft Excel following the steps below:

(1) Copy-paste interview transcription to Microsoft Excel;
(2) Add columns for the predefined themes identified in the literature review;
(3) Use a symbol (X in our case) if the text segment belongs to a theme;
(4) Use a pivot table to analyse the frequency of each code.

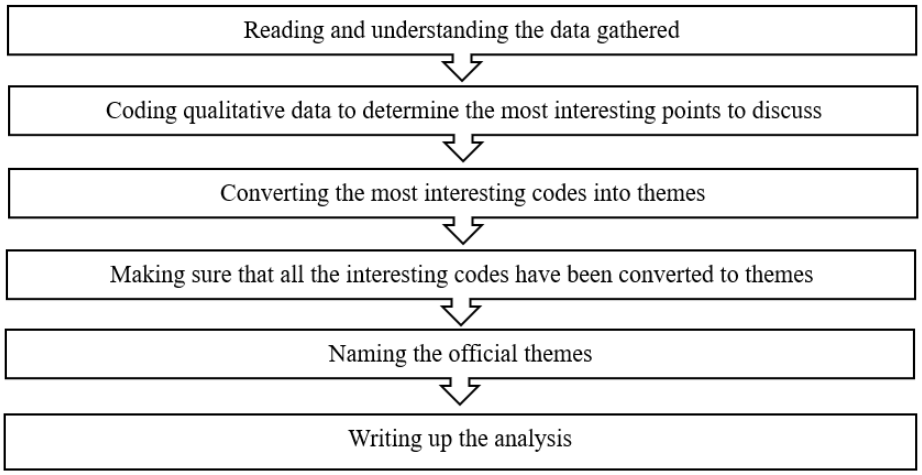

Figure 1. Thematic analysis using the six-step process of Braun & Clarke (2006)
Source: Adapted from Braun & Clarke (2006)

To illustrate the data coding process, we provide below an example drawn from an interview with one of the respondents.

Table 2. Example of data coding

Interview quote	Interpretation	Theme
The use of these tools improves the quality of audit work by facilitating the automation of repetitive tasks, reducing potential errors, and allowing an advanced analysis of data, thereby strengthening the reliability of audit conclusions (R6).	Digital tools ensure greater audit reliability by automating tasks, performing advanced data analysis and reducing errors.	Digital tools are crucial in improving the audit quality.

Key quotes have been chosen according to their clarity and relevance. The latter was assessed according to the study's objectives and the main themes detected in our literature review, as all themes were developed to approach the research objectives. Only quotes that contributed to explaining or illustrating these themes were maintained for interpretation.

Research objectives were addressed with equal importance during data collection. No hierarchy among objectives was established. However, the analysis was structured around several analytical themes derived from the literature review. Data collection comes to an end once thematic saturation was reached. In this study, we

refer to code saturation, which means that no new codes emerged from the last interviews and that previously identified categories were sufficiently populated to allow interpretation. The main clue revealing data saturation was the repetition of similar answers and the lack of new codes in the last two interviews. For example, this pattern was observed with the importance of client proximity, the access to clients' ERP granted to auditors, and the consideration of technological costs in audit fee setting.

This decision stems from the relative homogeneity of our sample, as all interviewees were experienced auditors holding senior positions, allowing them to share comparable levels of responsibility. Furthermore, all our interviewed auditors are involved in audit engagements requiring the use of digital tools. According to Kuzel (1992), such homogeneity typically allows saturation to be achieved after six to eight interviews. Guest *et al*. (2006) increase in their study this number to twelve. In our research, data saturation has been reached after the 10th interview.

4. Results and discussion

We present and analyse digitalization's role in enhancing the auditor-client relationship following the themes below:

4.1 Quality of auditing

All our respondents underlined the fact that the use of digital tools increases at the same time the quality of auditing and consequently the client's satisfaction. Nevertheless, quality was not chosen as the most important criterion likely to increase clients' satisfaction by all our interviewed population. Some of them found that reactivity towards clients' requests is more important (R2), while others put partners' unqualified opinion as the main criteria (R5). This difference reflects the difference in terms of regulatory framework maturity between Europe and Morocco.

> *"The most important criteria to gain customer satisfaction is the quality of the service […]. The use of these tools improves the quality of audit work by facilitating the automation of repetitive tasks, reducing potential errors, and allowing an advanced analysis of data, thereby strengthening the reliability of audit conclusions."* (R6[2]).
>
> *"[…] For me, the quality of the final work presented to the client in the audit summary meeting is the most important criterion to impress them […] The presentation of our performant tools to our clients is likely to generate their trust and their satisfaction […] Digitalization allows you to save time and concentrate on tasks with more added value […].* (R4).

Answers of our fourth and sixth respondents above represent two out of ten examples of digitalization's positive impact on the quality of auditing. Their feedback is consistent with Wiyantoro *et al.*'s (2025) research showing that digitalization in

auditing improves quality and reduces the audit cycle time and number of errors and mistakes. Not only that, but they also mentioned the assistance in terms of repetitive tasks allowing auditors to concentrate on more interesting ones as one of the main advantages procured by these tools, which is in line with Lombardi *et al*. (2015) and Tiberius & Hirth's (2019) findings about the reduction of auditors' workload by delegating repetitive tasks to automation's tools and consequently giving auditors the sufficient time to "perform advanced auditing procedures."

Our fourth and sixth respondents chose auditing quality as the main criterion influencing the auditor-client relationship. On the other hand, and as mentioned above, our second and fifth respondents did not share the same idea.

> *"The most important criteria are reactivity vis-à-vis clients' requests and the audit firm's image."* (R2).
>
> *"To be honest, gaining clients' satisfaction depends on partners' unqualified opinions […] Exactly, it means that clients are able to put pressure on audit firms, especially on small audit firms."* (R5)

Following our second interviewee's answer, reactivity towards clients remains indispensable to satisfy them. Hence, using digital exchange platforms helps auditors to answer their clients' needs regularly. On the other side, a special attention should be paid to our fifth respondent's feedback because conditioning satisfaction to an unqualified opinion call into question auditors' independence. Considering this power, audit firms, especially small ones, are more concerned by such kinds of pressures likely to threaten not only auditors' independence but also audit quality, which is in line with Ettredge *et al*. (2014) and Samagaio *et al.*'s (2025) research showing that audit quality depends on the absence of operational and financial pressures.

4.2 On-site interventions

As digitalization allows remote work, our interviewed auditors emphasize the importance of avoiding abusive remote work in an auditing context and justify that with the necessity of maintaining a certain degree of interaction with clients.

> *"A regular face-to-face exchange is mandatory […] It is the simplest way to gather data easily."* (R1)
>
> *"On-site presence provides detailed insights and facilitates direct communication with the customer."* (R8)
>
> *"[…] Through on-site audit interviews, clients may talk and talk and say things we might not have known if we didn't see them […]* (R2).
>
> *"If there is a confidential information to unveil to auditors, clients prefer to talk about that through face-to-face interviews"* (R5).

According to most respondents, auditors have the obligation to follow their clients' preferences to be present on-site, especially for gathering information through audit

interviews. Hence, on-site presence allows auditors to (1) collect data easily, (2) facilitate communication and understanding of each other and (3) guarantee the confidentiality of data gathered. In fact, being close to them allows auditors to shorten the clients' answer delay and make the communication and the understanding easier. This confirms the results of Bennett & Hatfield (2018), who concluded that social presence and body language are indispensable to improve the understanding between auditors and their clients.

In addition, clients are more vigilant towards the use of digital tools to unveil confidential information to their auditors, which means that clients remain reluctant to some aspects of digitalization in connection with security and confidentiality. This idea is consistent with a very important disadvantage of the use of digitalization in auditing related to "the retention of the client organization regarding the security of information sharing electronically" (Ionescu & Barna, 2021).

The interviews did not reveal significant differences in auditors' perceptions regarding on-site interventions. Considering the importance accorded by our respondents to data security, we have chosen to introduce security as one of our next theme's components.

4.3 Security of information and trust towards auditors

4.1.1 Access to client systems

Companies pay special attention to the security and confidentiality of their financial information. Hence, their satisfaction may remain dependent on their auditors' preservation of financial data's security.

> *"Customers' main condition of satisfaction is securing their financial information […]* (R1).

Considering the fact above, we supposed that clients put trust in their auditors in order to guarantee the security of their financial information. In this context, we tried to appreciate this trust by asking auditors whether their clients allow them to access their systems.

> *"Yes, all our clients are open to giving us access to their systems, but only in visual mode […] The visual mode is protecting us from any potential error from our teams […]"* (R1).
>
> *"[…] We have access only for accounting systems […] Clients generally accept to getting a visual access to their accounting systems".* (R2).
>
> *"Yes, I have already requested access to clients' accounting systems, and they did not refuse […] For them, it is easier to give full access than to respond to our requests […]* (R3).

The large majority of our interviewed auditors admits having used their clients' accounting systems without any reluctance. This observation does not go in the same direction as the study of Tiberius & Hirth (2019), exposing clients' tendency to show resistance vis-à-vis the external use of their systems. Although the fact that access procured to auditors remains limited only for a simple consultation, we cannot conclude that clients are lacking trust towards their auditors.

4.1.2 Audit firms' readiness to cybersecurity risks

On the other hand, while analysing our auditors' answers, we understand that clients' trust in their auditors is fully deserved considering audit firms' efforts in terms of protection of their clients' financial information. In this context, we noted that European interviewees are much more confident in their answers to questions relating to data security, thanks to European data protection requirements.

> *"[…] We're indeed compliant with GDPR[3]'s instructions related to cybersecurity […] It involves reliability for our customers, and it is so important that we are able to guarantee a global security of their information and the digital tools we use as well"* (R1).
>
> *"Our digital tools ensure data confidentiality in accordance with GDPR […]* (R6).
>
> *"[…] We have earned the trust of our customers through the security we provide to their financial information" (R7).*

4.4 Audit fees

Considered as one of the most threatening points likely to impact auditor-client relationships, our different respondents from France, Luxembourg, and Morocco admitted that they have already encountered situations where their clients asked them to reduce the fees they had to pay.

> *"Customers can ask for a reduction based on the time savings linked to digitalization. In the audit firm where I work, it has already happened […]"* (R6).
>
> *"Yes, it happened […] We explain to our customer that fee fixation depends on various factors […]"* (R7).

This fact is consistent with Tiberius & Hirth's (2019) and Austin *et al.*'s (2021) research proclaiming digitalization's impact and pressure on the reduction of audit fees. In the same context, our interviewed auditors confirmed that fees they charge to their clients include other factors such as the added value of services and the amortization of their technological investments. Indicating amortization as one of billing's components joins Tiberius & Hirth's (2019) and Manita *et al.*'s (2020) research underlining the necessity of including research and development costs in audit fees.

> *"It's appropriate for the audit firm to take into account the amortization of its investments in digital solutions […] It reflects the costs associated with the use of technologies"* (R9).
> *"All these tools have a cost, so it is necessary to spread it out on all our customers' fees […] In general, after distributing it on all our customers fees, the cost per customer per year is insignificant"* (R2).

The interviews reveal that auditors' perception regarding audit fees charged to clients is the same regardless of the country context.

To summarize the overall results of this study, the figure below provides a comprehensive illustration of our findings:

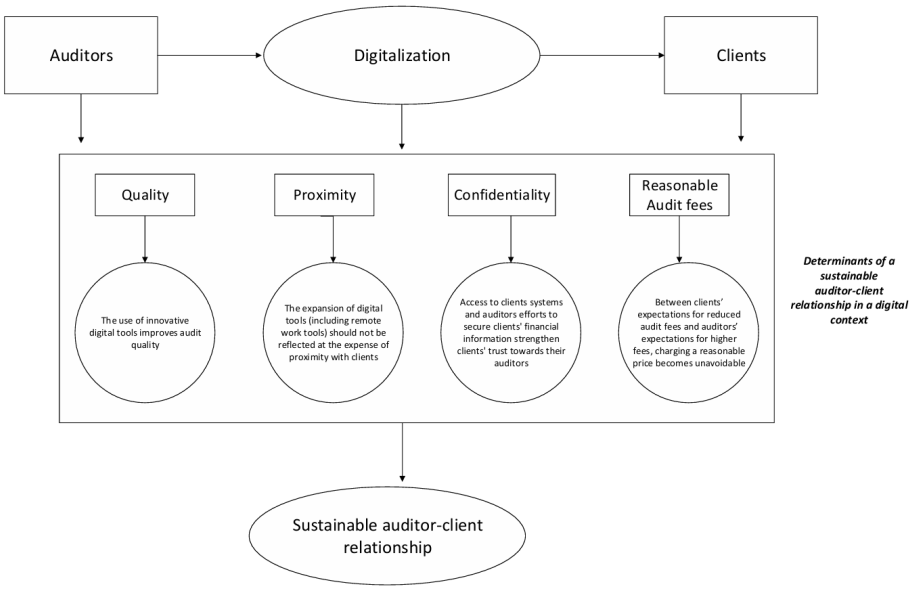

Figure 2. Schematic representation summarizing the findings of the study

The interpretation of these findings can be approached through the lens of the Technology Acceptance Model (TAM) and Agency Theory. From a TAM perspective, we found that digital tools and their contributions (e.g., reducing errors and automating repetitive tasks) have improved audit quality and efficiency, revealing a key component of this model (perceived usefulness) which may lead to greater client satisfaction. Nonetheless, the second pillar of this model, perceived ease of use, is likely to be affected by the potential reduction of proximity between auditors and their clients. Abusive reliance on digital tools may add complexity to the exchange of information and encourage misunderstandings, potentially threatening the auditor-client relationship. In this context, maintaining proximity

with clients remains unavoidable. Both perceived ease of use and perceived usefulness are positively influenced by auditors' access to clients' systems and auditors' efforts to reduce cybersecurity risks. In a trustful environment where clients give auditors access to their systems, perceived ease of use is likely to be observed as document extraction becomes simpler for auditors and less laborious for clients. Always in the same environment, perceived usefulness can be expressed thanks to the relevance and the efficiency of audit tests, as the audit evidence's accessibility and timeliness contribute to considering digital tools as useful.

Regarding auditors' readiness to cybersecurity risks, we consider that this readiness is correlated with a positive perceived usefulness, as a secure digital tool will yield the satisfaction of its user. However, this readiness and perceived ease of use are very likely to be negatively correlated, as the abundance of security checks may add complexity to the user experience.

From an agency theory perspective, the improvement of audit quality generated by the use of innovative digital tools contributes to the reduction of information asymmetries. Proximity to clients helps to limit opportunistic practices and strengthen the level of trust between auditors and their clients. Similarly, giving auditors access to local systems reflects clients' intentions to reduce information asymmetries and consequently agency risks. Simultaneously, auditors' efforts to protect clients' financial information from cybersecurity risks may be interpreted as an indirect way to reduce agency conflicts by fostering trust in them.

Regarding audit fees, clients' hope to reduce these fees contrasted with auditors' efforts to increase them reflects an economic incentive likely to align the interests of the two parties. This fact may reduce agency risks, as fixing reasonable fees that include technology costs contributes to strengthening the agent's (auditor's) motivation and consequently reassuring the principal (client) about his agents' intention to properly serve his interest.

5. Conclusion and future research

The auditor-client relationship has significantly changed after the introduction of new digitalized solutions in the audit field. The COVID-19 crisis was considered the moment of truth where auditors found themselves obliged to collaborate and satisfy their clients remotely using the digital tools they had in their possession. Considering this evolving situation as a research opportunity, the aim of the present research was to study digitalization's impact on the existing relationship between auditors and their clients.

The results of this study suggest that the auditor-client relationship, which has always existed, has evolved with the emergence of digital tools. Maintaining excellent ties

with clients in a digitalized context cannot be concretized without providing them with quality, proximity, and confidentiality in exchange for a reasonable price. Specifically, choosing quality as a determinant of clients' satisfaction stems from the positive correlation we found between the use of innovative digital solutions and the amelioration of audit quality. Further, we understand that proximity to clients remains fundamental, as it guarantees a greater understanding through face-to-face interviews and an easy and secure way of data collection. In this context, we underline auditors' efforts in terms of ensuring the security and confidentiality of their clients' confidential information, which contributes to strengthening customers' trust towards their auditors. Ensuring quality, proximity, and data's confidentiality without billing a convenient price may be regrettable for clients. Hence, auditors understand their clients' need to reduce audit fees and make consequently significant efforts to balance the amortization of their technological investments with the proposition of an appropriate billing price.

The findings of this study can also be viewed from the audit expectation gap perspective, which has been defined by Enes *et al*. (2016) as the "'difference between what the public and the users of the financial information believe to be the responsibilities of the auditors and what the auditors think their own responsibilities are."
As the majority of digital solutions yielded promising results in terms of audit quality and data confidentiality, others are likely to limit the share of confidential data as well as the understanding between the two parties. Considering this fact, digitization may narrow this gap by boosting audit quality and data security or widen it by minimizing human interactions and fostering misunderstandings.

This study may contribute to relevant literature by providing the auditor-client relationship theme an important added value, as we chose to discuss the topic from the actual digital context perspective, contrary to the existent literature that briefly mentioned the auditor-client relationship as a part of studies related to digital transformation in auditing. The theoretical contribution of this paper is also reflected in considering digitalization as a catalyst reshaping communication and trust between auditors and clients. From a practical perspective, our research is likely to provide interesting insights to auditors seeking to establish or to maintain excellent ties with their clients' portfolio in the actual digital context. Furthermore, this paper may encourage professionals to continue their efforts to secure clients' financial data in order to gain their satisfaction.

Finally, we cannot say that our present study is spared from methodological limitations. In fact, following a qualitative approach is not without drawbacks. This approach has shortened our sample size and extended the duration allowed to analyse collected data. Nevertheless, the small size of our sample stems also from our weak response rate, which is a factor out of our control. In the same context, we regret the

fact that we couldn't interview audit firms' partners who could have enriched our research through their expertise and their experience. We also consider the fact that we focused exclusively on auditors' perspectives as a limitation. In fact, we assumed that auditors are the main initiators of the new digital solutions and that their feedback would provide us with a better understanding of the main impacts on their relationships with clients. However, future research about the impact of digitization on auditor-client relationships from clients' perspectives is likely to complement and enrich our findings.

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[1] Value added services defined by Herda & Lavelle (2013) as "client-service activities resulting from an audit that are not directly related to verifying the financial statements".

[2] Respondent N°6.

[3] General Data Protection Regulation: EU Regulation on Data Protection.