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## Notice for the PhD Viva Voce Examination

Mr Akhil Manuel, Registration Number: 2190053, PhD Scholar at the Department of Commerce, School of Commerce, Finance and Accountancy, CHRIST (Deemed to be University) will defend his PhD thesis at the public viva-voce examination on Thursday, 14 May 2026 at 10.00 am in Room No. 628, 6<sup>th</sup> Floor, R&D Block, CHRIST (Deemed to be University), Bengaluru - 560029, Karnataka, India.

<b>Title of the Thesis</b>	:	<b>Digital Transition and Its Impact on Internal Audit Procedures in Indian Listed Companies</b>
<b>Discipline</b>	:	<b>Commerce</b>
<b>External Examiner - I</b>	:	<b>Dr S Riasudeen</b> Professor Department of Management Studies Pondicherry University Puducherry - 605014
<b>External Examiner - II</b>	:	<b>Dr Gopalakrishnan G</b> Director and Professor Head of General Management Balaji Institute of Management and HRD Sri Balaji University Pune - 411033 Maharashtra
<b>Supervisor</b>	:	<b>Dr Seranmadevi R</b> Associate Professor Department of Professional Studies School of Commerce, Finance and Accountancy CHRIST (Deemed to be University) Bengaluru - 560029 Karnataka

The members of the Research Advisory Committee of the Scholar, the faculty members of the Department and the School, interested experts and research scholars of all the branches of research are cordially invited to attend this open viva-voce examination.

**Place:** Bengaluru  
**Date:** 25 April 2026

**Registrar (Academics)**

## ABSTRACT

The rapid digital transformation of organizations has significantly reshaped internal audit procedures, driving the integration of advanced technologies such as Artificial Intelligence (AI), Machine Learning (ML), Blockchain, and Internet of Things (IoT). This study examines the impact of digital transition on internal audit procedures in Indian listed companies, with a focus on enhancing audit efficiency, effectiveness, and accuracy. The research explores key constructs including technology adoption in internal audit, auditors' perception, digital adoption level, skill enhancement, and job satisfaction. Using a structured empirical approach supported by statistical and Structural Equation Modeling (SEM) techniques, the study investigates the relationships between digital transition and audit procedures. The findings highlight that digital adoption significantly improves audit quality and operational efficiency, while also influencing auditors' skill requirements and perceptions. The study contributes to the growing body of knowledge on digital auditing by providing insights into how emerging technologies are redefining audit procedures and governance mechanisms.

**Keywords:** *Digital transition, Internal Audit Procedures, Internal Audit, Digital Adoption, Audit Efficiency and Effectiveness, Auditor Perception, Indian Listed Companies Artificial Intelligence, Blockchain, Technology Adoption, Digital Technologies.*

### Publications:

1. **Manuel, A., & Arumugam, S. K. (2025).** Blockchain and the evolving internal audit function. In A. Hamdan & U. Braendle (Eds.), *Harnessing AI, machine learning, and IoT for intelligent business (Studies in Systems, Decision and Control, Vol. 555, pp. 1209–1215)*. Springer. [https://doi.org/10.1007/978-3-031-67890-5\\_108](https://doi.org/10.1007/978-3-031-67890-5_108)
2. **Manuel, A., & Arumugam, S. K. (2024).** Harnessing artificial intelligence in internal auditing: Implementation, impact, and innovation. In *Creating AI synergy through business technology transition* (pp. 95–114). IGI Global. <https://doi.org/10.4018/979-8-3693-4187-2.ch005>
3. **Manuel, A., & Arumugam, S. K. (2024).** AI in IA: Impact of artificial intelligence in internal audit: A qualitative study. In N. Mansour & L. M. Bujosa Vadell (Eds.), *Finance and law in the metaverse world (Contributions to Finance and Accounting, pp. 451–463)*. Springer. [https://doi.org/10.1007/978-3-031-67547-8\\_38](https://doi.org/10.1007/978-3-031-67547-8_38)