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AUDITING USING DRONE TECHNOLOGY: AN EXPLORATORY STUDY ON THE APPLICATION, BENEFITS AND CHALLENGES OF DRONES IN MODERN AUDITING

CA Sajid Najmuddin Sayyad
Mugutrao Sahebrao Kakade College
Email: casajidsayyad@gmail.com

Abstract:

The fast growth of technology is changing the way businesses run and the way professional services are carried out. I see technology reshaping work. Auditing is also feeling this technology shift, in parts that need people to look at things check them and examine assets. Auditing must learn ways to observe, verify and inspect. Drone technology, also known as **Unmanned Aerial Vehicle (UAV)** technology has the potential to support auditors by providing a more flexible method of collecting visual and physical information from large, remote or difficult-to-access areas. This research proposes to examine the use of drone technology in auditing and its potential contribution to improving the effectiveness and efficiency of audit procedures.

The study will explore how drones can be applied in areas such as verification of fixed assets, inventory observation, warehouse inspections, construction and project audits, agricultural assets and other large-scale business locations. At the time the research will consider challenges associated with drone-based auditing, such as cost, regulatory requirements, data privacy, technical skills, reliability of captured information and the need for appropriate professional judgement by auditors.

The study will use a combination of secondary data to understand the perceptions and experiences of auditors and other relevant professionals regarding the use of drones in audit activities. The findings are expected to provide an understanding of whether drone technology can complement audit procedures and under what circumstances its use may be appropriate. The research aims to contribute to the growing discussion, on technology-enabled auditing and provide insights into the opportunities and limitations of incorporating drones into modern audit practices.

Keywords: Audit & Risk Management, Professional Judgment, Drone Technology, Artificial Intelligence (AI), Accounting Information Systems (AIS), Decision-Making,

1. Introduction:

Auditing is an important part of modern business because it provides an independent examination of financial information, records, assets and business activities. Traditionally, auditors have relied on documents, management explanations, physical inspections, sampling and other conventional procedures

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to obtain sufficient and appropriate audit evidence. However, as businesses have become larger and their operations more complex, auditors are increasingly required to examine assets and activities that may be spread across large geographical areas or located in places that are difficult, time-consuming or costly to access. This has created a need for auditing practices to make greater use of technology to improve the way audit evidence is obtained and evaluated.

The development of digital technologies has introduced new opportunities for auditors to perform their work more efficiently. One such technology is the drone, or unmanned aerial vehicle (UAV), which can capture photographs, videos and other visual information from locations that may be difficult to inspect through conventional methods. Although drones are widely associated with activities such as surveying, construction, agriculture, logistics and security, their potential application in auditing is receiving increasing attention. Drones can potentially assist auditors in observing large warehouses, verifying fixed assets, inspecting construction projects, monitoring inventory stored over large areas and documenting the physical condition or existence of assets.

The use of drones does not always take the place of the auditor's judgment or regular audit methods. so this study wants to look at how drone technology can be used in auditing with attention, to how it is used in real situations what good things it can do in a faster ways.

2. Objectives of the Study

General Objective:

The main goal of this study is to look at how drone technology's used in auditing and to check if it can make audit work better faster and more accurate.

Specific Objectives:

1. To look at the parts of auditing where drones can be used well.
2. To check how drones can help with checking items inspecting places and gathering proof for audits.
3. To find out if using drones can save time reduce work and cut down on resources needed for audit tasks.
4. To understand how auditors feel about using drones in their job and how willing they're to use them.
5. To find the problems with using drones in auditing like high cost need for technical skill, privacy concerns and rules that must be followed.
6. evaluate whether photos videos and other visual data from drones can help auditors get trustworthy evidence
7. To give useful suggestions, on how to use drones properly in today's auditing work.

3. Importance of the Study

The use of technology in auditing is becoming more and more important as companies deal with information and work in more places, around the world. In this situation drone technology could give auditors a way to look at and record physical assets and business activities. This research is important because it looks at how drones can be used as a tool to help with regular audit tasks and whether using them can make audit work better and faster.

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For Auditors:

Auditors will find this study for seeing how drones work in real life. Drones can help auditors check fixed assets watch inventory inspect warehouses and keep track of projects. The study may also show auditors how pictures and videos taken by drones can serve as evidence, for audits while auditors still use judgement and follow audit rules**.**

For Organisations:

Organisations will learn about the side and the limits of using drone technology for audits and inspections. Drones can cut the time and effort needed to check hard-to-reach places. They also give pictures of physical assets.

For Audit Firms:

Audit firms will benefit from this study if they consider adding drone technology to their audit methods. It can help them spot places where drones can work well with the steps they already use. The study also shows the skills, controls and tools that audit firms need to use drones.

For Regulators and Professional Bodies:

The research may highlight issues that require consideration when technology-based evidence is incorporated into auditing, particularly regarding data privacy, regulatory compliance, reliability of evidence and professional responsibility.

For Future Researchers:

The study can serve as a reference for future research on technology-enabled auditing and encourage further investigation into drones, artificial intelligence, remote inspection and other emerging technologies within the auditing profession.

4. Research methodologies

4.1 Research Design

The research design to be adopted in the study will be descriptive and analytical. The architecture of such systems and the impact of their use on decision outcome will be focussed in the study.

4.2 Sources of Data

The study relies on secondary data as collected from peer reviewed journals, professional accounting and auditing standards, credible industry reports and publications of reputable accounting professional bodies. The literature review will mainly focus on literature published during recent years so as to be relevant with respect to present day technical developments.

4.3 Analytical & Exploratory Approach or Technique

By using thematic and comparative analysis, the assessment of the collected data is done. The data revealed six themes – AI-based auditing, auditors' use of computerized systems, fraud detection, human and computer errors, intelligent accounting systems, decisions, sectors and issues.

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5. Literature Review

Existing literature suggests that drone technology can support auditing by making physical inspection, inventory observation and asset verification faster and more efficient.

Christ et al. (2021) found that drone-enabled inventory procedures could significantly reduce the time required for physical inventory counting while improving documentation and reducing identified errors.

Other research works have highlighted how drones and digital technologies could be used to inspect warehouses, fixed assets and hard-to-reach places.

Studies also point out problems such as the trustworthiness of evidence from drones, the privacy of data the rules that must be followed the high cost of drones the need for technical know-how and the importance of professional judgment. New research shows that people will accept and use drone-based auditing only if there are professional habits and straightforward instructions, for drone-based auditing.

6. Research Gap

Despite growing literature, several gaps remain:

Although existing studies provide evidence of the potential benefits of drones, much of the research focuses on inventory observation and specific applications. Therefore, there is a need for further research into the broader use of drone technology in auditing and auditors' perceptions regarding its benefits, challenges and practical implementation.

7. What is Drone Technology?

Drone technology covers the use of **Unmanned Aerial Vehicles (UAVs)** that manage to fly and operate without the control of a person. Drones may be controlled remotely as well as programmed to follow a certain flight route. The drone can be equipped with a video camera, sensors and other devices that can take data and perform other functions. It may be used in various fields: agriculture, construction, survey, security and for inspection of facilities. Drones in auditing may be used for taking photos, videos and other visual information about physical facilities and stocks, warehouses, construction sites and hard-to-reach places. This technology allows the auditor to expand the scope of the physical inspection, to improve the extent of the documentation and reduce time and efforts for inspection activities. Nonetheless, the use of the drone does not free auditors from the obligation to assess the information gathered with the help of drones in terms of its reliability, relevance and sufficiency.

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Applications:

8. Physical Inventory Count



Using drones for inventory counting offers a different option from the old way of checking inventory by hand especially in big warehouses and facilities. Drones have high-resolution cameras that can take pictures and videos of the stock from places and angles. This lets auditors see more of the inventory without having to walk into every corner. With drones the time and work needed for inventory counting go down. The record of the physical check can become clearer.

Drones can be set up to fly through the aisles of a warehouse and gather inventory data in a way. When items or shelves have QR codes drones, with the scanners can read those codes and record details like what the product is, how many there are and where it is stored. After a drone has taken this data, the information can be matched against the inventory records and any mistakes that show up can be looked into closely.

From my perspective drone-assisted inventory observation can help auditors and management spot moving, misplaced or possibly obsolete inventory. The visual data gathered during the inspection can aid reconciliation and give evidence about the existence and condition of inventory. Still drone-based inventory counting should be used as a supporting audit procedure, with proper controls, over the accuracy, completeness and reliability of the data collected.

9. Assessment of Supply Chain Operations

Drones can be of great help for auditors in evaluating the various phases of supply chain processes such as transport operations, storage services and distribution hubs. Thanks to their cameras and monitoring properties, drones can help people see logistics-related operations and the way goods are transported, housed, and delivered. This is most helpful in cases when operations are conducted in extensive areas or include multiple storage points.

Drones may come in handy in assessing the compliance with inventory management norms within the supply chain. The use of drones may allow auditors to see how goods are stored in warehouses and distribution centers, spot discrepancies between the physical and the recorded state of affairs, and find possible problems such as loss of inventory, poor storing practices, or unauthorized access.

The application of drones in delivery may allow arranging for timely delivery while spotting delays, traffic jams, and inefficient delivery of goods. The investigation of solutions applied in storage warehouses may

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yield tons of helpful information on how well the warehouses work, particularly with regard to their capacity, optimization of the space, and the organization of stored goods.

10. Drones for Remote Access

Drones can benefit auditors during the audit of hard-to-reach locations, difficult areas, or potentially dangerous places that require manual audit. Examples of such locations include rooftops, high shelves, confined areas, construction sites, etc. where human intervention can pose a safety threat. Auditors can use drones with cameras and sensors to inspect such locations from a distance and obtain photos and videos for consideration.

Thanks to drones, auditors can save the necessity for entering dangerous or complicated areas and reduce the range of special access equipment required as well. Auditors can operate the drones and obtain well-documented audit information remotely.

Drones can be also used for the inspection of such things as construction processes, factories, as well as audit of infrastructure. However, in this case, it is super important to remember that the use of drones should be treated as supplementary to the traditional audit methods where the direct audit is required.

11. Assessment of Agricultural Assets



Drones can be used by auditors in the agriculture industry to gain aerial intelligence on crops, irrigation systems, and other agricultural assets. Drones with cameras and the right sensors can take photos of wide areas, thus giving auditors the opportunity to check the overall state of crops and see changes in vegetation, moisture, or temperatures. Aerial assistance is of great advantage, especially in cases when the farmland is large and would take too much time and efforts for the auditor to inspect the fields in a traditional way.

Inspections of irrigation infrastructure may also be carried out with the help of drones to discover visible problems like water leaks, broken machinery or uneven water distribution. Likewise, aerial images may reveal abnormal patterns of crops or visible problems with pests. Because of this, the data obtained from drone surveys enable auditors to obtain information regarding the presence, quality and management of agricultural properties.

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12. Verification of Land Use and Zoning Compliance

Drone-based aerial surveys can be used to assist auditors in verifying the actual use of land and assessing compliance with applicable land use and zoning requirements. Drones can capture images of large land parcels and provide information regarding the location of buildings, structures, roads and other developments in relation to property boundaries and approved land-use plans.

Aerial inspections may also help identify visible unauthorized construction, land encroachment or other changes that differ from approved plans. Such information can provide auditors with useful supporting evidence for further investigation and comparison with relevant documents and records. By using drones for land surveys, auditors may improve the coverage and documentation of inspections, particularly where properties are extensive or difficult to access. However, drone observations should be supported by relevant legal, ownership and planning documents before reaching any final audit conclusion.

13. Monitoring Compliance with Safety Regulations

Drones can also help auditors check that workplaces meet safety rules at client sites. By taking pictures from above and close to the ground drones give auditors a look at safety conditions over big areas. This helps find problems with safety equipment, exit signs, emergency doors routes for leaving the building and other safety setups.

For example, drone videos can let auditors spot doors that are blocked paths that are not kept dangerous ways of storing materials or other clear dangers. Drones also give photo or video proof that can back up what the auditor sees and talks about with managers.

Drone checks should be only a backup audit tool. Final safety decisions must come from proof the right safety rules and the auditor's own judgement not just, from images or videos taken by the drone.

14. Embracing the Future: The Transformative Role of Drones in Corporate Innovation (Role of Drones in Corporate and Audit Activities)



Drone technology is increasingly being used by organizations across different industries for inspection, monitoring, surveying and risk assessment. Its application is not limited to a particular sector, as drones can provide useful visual information from large, remote or difficult-to-access locations. In an auditing context, this technology can support auditors in obtaining physical evidence and understanding the condition of assets and operational sites.

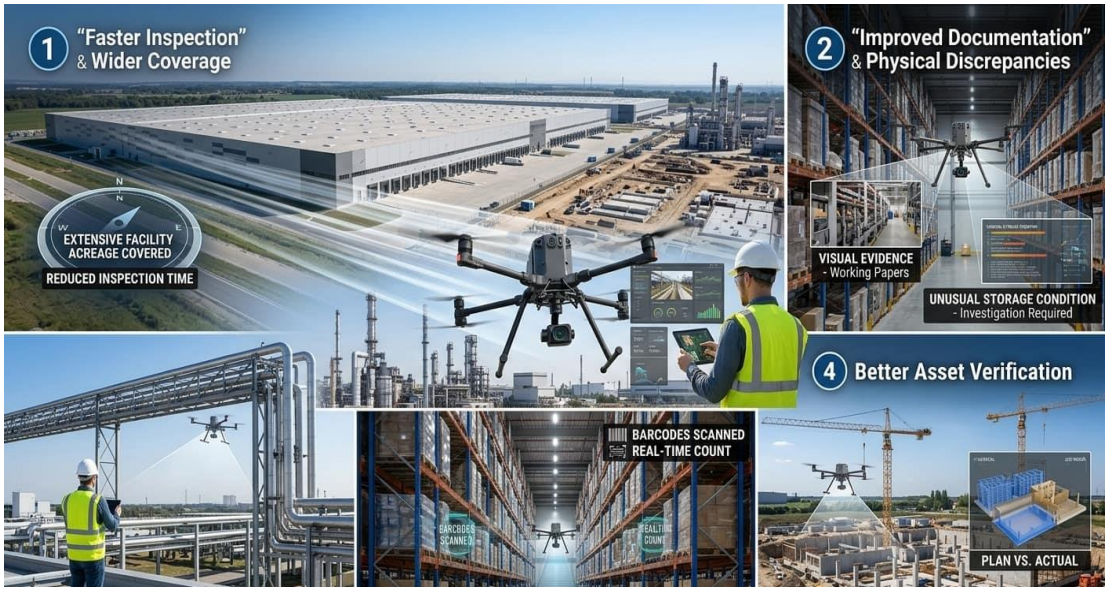
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Drones are being used in different areas by various industries. For example, drones can help with checking buildings and structures looking at damage to property checking pipelines and utility lines keeping track of the environment and surveying mining sites. In estate pictures taken from the air can help with looking at properties. In finance and insurance information from drones can help with checking damage looking into problems and reviewing recovery efforts. These uses show how drones can give auditors information when they look at physical things and how a business runs.

Using drones can make some audit tasks better by covering ground and keeping better records especially when it is hard to check things by hand or when areas are hard to reach. Using drones also brings some problems that companies and auditors should think about. These problems include people getting into drone data without permission losing data while it is being sent worries about privacy, losing or changing the data that is taken risks to security and following the rules for flying drones.

Because of this using drone in audits needs rules for how the drones are used how data is gathered, kept, sent and who can see it. Auditors should also check if the information from drones is correct and enough for the audit they are doing. Drone technology should be seen as something that helps with the audit steps not as a replacement, for smart thinking and other important audit information.

15. Benefits of Using Drone Technology in Auditing:



1. Faster Physical Inspection:

Drones can cover large warehouses, sites and facilities in less time than conventional manual inspection methods.

2. Wider Audit Coverage: Drones can provide auditors with a broader view of large or geographically spread assets and locations.

3. Improved Documentation:

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Photographs and videos captured by drones can provide visual documentation to support audit observations and working papers.

4. Reduced Physical Risk:

Drones can help auditors inspect elevated, remote or hazardous areas without requiring them to physically enter those locations.

5. Efficient Inventory Verification:

Drones can assist in observing and counting inventory, particularly in large warehouses where manual counting can be time-consuming.

6. Better Asset Verification:

Drone images can support the physical verification of fixed assets, construction projects, infrastructure and other large-scale assets.

7. Identification of Physical Discrepancies:

Visual information collected by drones may help auditors identify missing assets, unusual conditions, storage issues or other matters requiring further investigation.

8. Cost and Resource Efficiency:

Once appropriately implemented, drones may reduce the manpower and time required for certain physical inspection procedures.

16. Challenges of Using Drone Technology in Auditing

1. Initial Investment Cost:

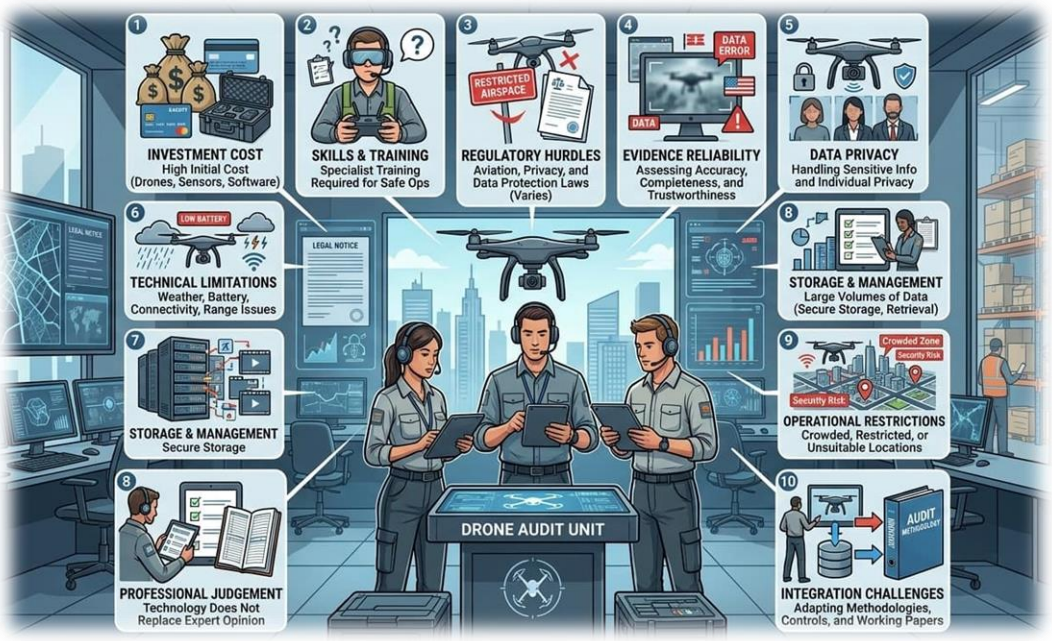
Purchasing drones, cameras, sensors, software and related equipment may involve significant initial costs.

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2. Technical Skills and Training:

Auditors may require additional training to operate drones safely and to understand and evaluate the information they generate.

3.



Regulatory Requirements:

Drone operations may be subject to aviation, privacy, data protection and other regulatory requirements that vary by location.

4. Reliability of Audit Evidence:

Auditors need to assess whether photographs, videos and other information collected through drones are complete, accurate and reliable enough for the intended audit purpose.

5. 5. Concerning data protection and security:

The use of drones may create sensitive information for many companies and individuals.

6. Concerning limitations of drones:

Accuracy of the drone inspections may be affected by the battery charge, the weather, technical issues and the distance capabilities of the drones.

7. Concerning storage and management of data:

The presence of a number of photos and videos created by drones requires the use of proper technology for storing, managing and protecting the information.

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8. Concerning the need for judgment:

Drones cannot take the place of the auditor's judgment. However, the information from drones may still need to be checked in person or recorded.

9. Concerning restrictions:

The drone may not be used in every place because of rules about using the air, areas and safety worries.

10. Concerning integration issues:

The audit companies may have problems adding drone information into their audit methods, controls and notes.

9. Operational Restrictions:

Some places may not be right for drone work because of air space, busy areas, safety problems or other things that limit the site.

10. Integration, with Existing Audit Procedures:

Audit companies may have to change their ways, controls and notes to properly use the information from drones.

17. Vulnerabilities in Drone-Based Auditing:

- **Data Breaches:** Drone missions may involve the gathering and transmission of private images, video and other data. Unauthorized access or interception could lead to the leaking of critical sensitive business data. Therefore, appropriate encryption must be used and access management controls should be in place along with constant security audits.
- **Software and System Vulnerabilities:** Drone hardware and software can be susceptible to technology issues, bugs or cyberattacks. Frequent software upgrades, system monitoring and security tests can be used to fight against vulnerabilities.
- **Loss of Control:** Technical issues, loss of signal or illegal interference can result in loss of control over a drone. Automatic return functionality, geofence use, emergency landing methods and secure communication can minimize the level of risk.
- **Unauthorized Access:** Failure to provide adequate protection of drone control systems and related applications may allow unauthorized people to access devices and data. Implementing strong authentication policies and limiting access can avoid such risks**.**
- **Data Manipulation:** Photos, videos or any other digital information might be. Removed. Keeping data safe tracking who accesses it and having the rules, for how long to keep it can help make sure the evidence used in an audit is real and accurate.

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18. Artificial Intelligence in Accounting & Auditing:

AI in accounting and auditing as a way to use systems to study money data, spot patterns find oddities and give future guesses. AI helps in parts of accounting and auditing. These parts include transaction processing, financial analysis, audit and compliance and advisory services.

At transaction processing AI can do tasks like handling invoices matching bank records and checking expenses. This cuts down on a lot of work. In analysis AI can help with forecasting, budgeting and comparing numbers. It looks at amounts of data and finds important trends and links. In audit and compliance AI can make fraud detection stronger allow auditing and help watch regulations. In work AI can give experts data-backed ideas that help with money decisions and talking to others.

Putting AI into accounting systems can lower effort and make money processes more accurate, faster and, on time. It also makes money information more useful by letting companies look at data better and give ideas that help with day-to-day and long-term choices.

19. Findings & Conclusion:

While drone technology is a relatively new trend in auditing, it may help accountants with some of their verification job. Drones are particularly beneficial for such types of audit work as services related to inventory observation, asset verification, examination of large or hard-to-reach places, analysis of agricultural assets and construction monitoring. The use of drones allows auditors to increase the number of audited processes and improve the quality of their audit evidence by taking photos, videos and gathering other information.

However, the use of drone technologies faces some obstacles. Regulations, privacy issues, cybersecurity, technical issues, high prices and lack of trained specialists should be addressed before starting to use drones in auditing. Moreover, information collected by drones should not be considered valid audit evidence without further analysis.

Therefore, the correct use of drones does not mean adding technology to the auditing process. Audit companies and organizations need to have the policies, trained workers, safe storage rules and proper ways to carry out drone-based audits.

In the future more research needs to find out which areas of auditing drones can help the most, well as what situations make their use work best. Working together with auditors and people from the technology world, companies and professional groups will also be useful in creating the ways to use drones.

In the end drones are a tool that can support methods of auditing and how well drones work will depend on how well they fit into the current ways of doing audits and how they are used properly. Also, the future of using drones in auditing will depend on the ability to find the balance, between using technology keeping the quality of auditing ensuring security following rules and being responsible.

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