



Auditing in the Metaverse, the “New Reality”

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Abstract

The proposed study expresses some considerations about the digital transition in the accounting profession, especially its metaverse aspects. The main reason for this investigation is the importance of the topic in a world that is constantly changing. When reviewing the literature on this topic, the authors found several studies related to the role and importance of metaverse in the accounting profession. In their analysis, the authors conducted a qualitative study that focusses on the role and importance of the metaverse and its scope in the accounting profession. The results of the research show that although the digital transition is not at the beginning of the road, we must adapt to the new changes, so a professional accountant must also have significant knowledge in the field of IT. Following this study, the authors concluded that the role of the digital transition in the accounting profession is essential to face the new demands on the market and to respond in the shortest possible time to the demands of clients.

Key words: digitalization; audit; metaverse;

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