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GRADUATE PREPAREDNESS FOR DIGITAL AUDIT ENVIRONMENTS: EMPLOYABILITY PERSPECTIVE FROM RECENT INTERNAL AUDITING GRADUATES

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ABSTRACT

There is a growing need for audit graduates to possess digital auditing skills because of digital transformative imperatives. This has intensified the quality of the skills that the employers are looking for in internal auditing graduates. The employers are now looking for graduates that possess both technical and digital auditing skills which can be employable in a dynamic audit environment. This study assessed both graduate preparedness and employability in digital audit contexts, while evaluating the alignment of internal auditing curriculum with this need. The study followed a mixed-methods research approach with the questionnaire and interviews were used as a data collection instruments. Questionnaire was used to collect data from 250 recent internal auditing graduates and interviews were done with 10 auditing firm mangers which shared qualitative insights from open-ended responses. The findings revealed that graduates are not ready to work in digitalised audit environment and their curriculum is not yet effectively aligned with digital competencies required by the industry. The study also found that effectiveness of a curriculum significantly predicts graduate readiness for auditing environments that are using digital auditing tools. The study contributes to the notion that students who are equipped with practical learning experience are better suited to secure employment. The study further adds to the increasing calls for digital transformation in internal education and provide insights for improving employability of graduates in developing economies.

KEYWORDS: Graduate Employability, Digital Auditing, Curriculum Effectiveness, Digital Skills, Internal Auditing Education.

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1. INTRODUCTION

The rapidly growth of digitalised auditees have created a considerable demand for graduates that possess blended technical abilities such as cybersecurity, data analytics and automation with employment competences, which includes adaptability, critical thinking and effective communication. This is in line the arguments of various scholars regarding profession education where they say the curriculum is mostly rated on how well it prepares graduates for employment in digitalised work environment (Stavrou & Piki, 2024; Salleh et al., 2023; Tapis et al., 2020; Juniardi & Putra, 2024). Moreover, previous studies in accounting highlights a continual disparity between university curriculum and what the labour market expects it to be, this requires an intentionally integrated digital competencies into curriculum alongside work-readiness skills (Birt et al., 2023; Salleh et al., 2023; Tapis et al., 2020; Short & Giles, 2022).

Even though there is sufficient literature on how digital imperatives are transforming auditing and accounting education. However, it is still unknown how well internal auditing curriculum prepares graduates to work within digitalised environments, more especial in developing economies. Previous scholars predominately emphasised identification of essential digital competencies or highlights a misalignment of curriculum with industry needs. The studies that examine how graduates' preparedness for digital audit environment enhances the employability of graduates remain limited. This study sort to close these gaps by evaluating the readiness of recent internal auditing graduates to work within digital audit environment. The study also seeks to establish the perspectives how digital audit competence enhances graduates' employability from both employers and students. Furthermore, this study also assesses the effectiveness of the current internal auditing curriculum and its alignment with digital skills and competencies which are required by transformation of internal auditing profession.

Consequently, this study is guided by (3) interrelated variables, namely graduate readiness to work in digitalised audit environment, outcome of their employability and understanding the role played by current curriculum in shaping both readiness and employability (Theuri et al., 2024; Birt et al., 2023; Stavrou & Piki, 2024; Tapis et al., 2020).

2. LITERATURE REVIEW

2.1 Graduate Preparedness in Digital Contexts

In the digital auditing space, the graduate's readiness is associated with their competencies on digital tools such as data analytics, Artificial intelligence (AI) and automation (Nwakeze & Onwuliri, 2023). This readiness should be coupled with cybersecurity awareness and proficiency (Geqeza, 2026; Рябчук & Rakut, 2025). There is an agreement from various empirical studies and recent syntheses that current internal auditing graduates possess insufficient digital audit competencies due to limited exposure in their curriculum, this result to their perceived unpreparedness when entering digital audit roles (Mugwaze, 2026; Salleh et al., 2023; Juniardi & Putra, 2024). According to the reviews by accounting education scholars, the need for integrating these technologies into curriculum is because of a call that was made by the Association to Advance Collegiate Schools of Business (AACSB) to integrate analytical tools and automation concepts into courses (Theuri et al., 2024; Birt et al., 2023). However, the implementation remains uneven because of gap between university curriculum and industry needs (Martin et al., 2024).

The consensus in literature suggests that there is a growing expectation of students for their curriculum to include workplace digital imperatives, and enhancement of their digital auditing competencies in big data analytics, cloud computing and AI-enabled processes or robotic (Birt et al., 2023; Salleh et al., 2023; Juniardi & Putra, 2024). To improve the graduate's readiness to work within the digital auditing environment, the literature emphases inclusion of experiential, simulative data analytics learning to improve their familiarity with emerging technologies in auditing (Juniardi & Putra, 2024). This process of equipping graduates is perceived to be a best method of improving graduates' readiness and boost their confidence upon graduation (Birt et al., 2023; Tapis et al., 2020). As result, the graduates equipped in this manner report higher readiness to work within digitalised auditing workplaces and are better suited to navigate evolving assurance (Birt et al., 2023).

2.2 Graduate Employability

The relevance of qualification that the institutions of higher learning are offering is measured against the ability of its graduates to secure employment their fields of study. The importance of graduates' employability is ranked as higher than the qualification, it involves the ability to secure, retain and progress in employment using a combination of soft and technical skills, and work-readiness attributes such as communication, adaptability and problem solving (Stavrou & Piki, 2024; Tapis et al.,

2020). In this current era of digital transformation, employability of internal auditing graduates' manifestations includes competencies in the use of digital audit tools, hands-on experience with data sophisticated audit approaches (Theuri et al., 2024). These includes the capacity to collaborate with employees with diverse skills, technology-enabled competencies (Tapis et al., 2020).

The literature continues to reiterate the fact that graduate's employability is centred around the alignment of curriculum with industry needs, practical experience either by live projects or internships (Stavrou & Piki, 2024). This includes equipping graduates with non-technical skills that allows them to effectively integrate into the workplace (Tapis et al., 2020). Numerous research studies have cited that industry proponents which includes big firms and professional bodies are increasingly requires graduates which can integrate emerging technologies with business insight (Stanciu et al., 2020; Birt et al., 2023; Salleh et al., 2023; Tapis et al., 2020). Such as "accounting plus" competencies which combine cybersecurity, automation and analytics with a theoretical knowledge of accounting (Salleh et al., 2023). Steaming from the above propositions a conclusion can be reached that the outcomes of auditing graduate employability correlates with the curriculum design which infuse digital competencies temped with reflective communication and teamwork skills.

2.3 Curriculum Effectiveness

The effectiveness of a curriculum is explained as the extent in which university programmes aligns with the industry requirements (Stavrou & Piki, 2024). Correctly aligned curriculum is characterised by integrating digital competencies, simulative learning experience and providing both theoretical and soft skill (Stavrou & Piki, 2024; Tapis et al., 2020). Moreover, numerous themes on how to ensure curriculum alignment with industry requirements are illustrated by the literature as: (1) infuse digital analytics into the content of auditing modules, (2) consider enrolling simulative experiential classrooms and (3) encourage students independency for continual learning experiences, which helps students advance their learning kills in the world of ever evolving technology (Salleh et al., 2023; Tapis et al., 2020; Juniardi & Putra, 2024).

Various scholars argues that continual employability stems from both qualification attainment and the transfer of developmental competencies including real-world experiences that are constantly improved beyond graduation (Birt et al., 2023; Stavrou & Piki, 2024). Further authors have recommended a curriculum transformation to integrate AI, data analytics skills, advocate for data driven decision making and improves graduates' abilities to effectively work within digitalised audit organisation (Tapis et al., 2020; Juniardi & Putra, 2024).

2.4 Synthesis on Curriculum and Employability

Steaming from the above discussion, it is clear that the recent evidence in literature supports a coherent framework: institutions of higher learning should (1) infuse cybersecurity, AI and data analytics content within the auditing and accounting curriculum, (2) provide simulative learning experience for hands on use of digital auditing tools such live data projects mimicking real world cases to provide work-readiness and soft skills, (3) adopt an employability focused philosophy that clearly connects course outcome, knowledge, personal attributes, skills and work experience. It is also reiterated in literature that in the instances where curriculum infused this coherent framework, graduate exhibits higher perceived readiness and are more favoured to secure employment. Even though the literature supported the above framework, there are some disagreements centred round the pace and methods of integration. For example, the disagreement is on the depth and breadth digital tools coverage, balancing theoretical auditing and emerging technological skills. Furthermore, synthesis that elaborate more on these nuances is provided in the section below.

2.5 Discussion of Nuances and Disagreements

Although this study has noted an extensive agreement that there is a need for integrating digital auditing skills into curriculum, the scholars' stresses that the integration should at least be interactive, and audit related. It should also align with international standards such as IIA standards and complies with local regulatory bodies standards. This is to ensure a smooth variation in the exact mix and sequencing auditing topics across the departmental programmes.

There is a repeated nuance for a comparative focus on interpersonal skills and technical competencies. Although employability models strive for balancing developmental activities such as knowledge, personal attributes, skills and work experience, various scholars highlight that organisation warming towards preferring practical experience, problem solving and communication abilities in addition to technical acumen (Birt et al., 2023; Stavrou & Piki, 2024; Tapis et al., 2020). This

"highlight" suggest that the curriculum should be centred around providing work-integrative experiences to improve employability opportunity.

This study further notes the emphasis from several scholars, which recommends a continual engagement with industry stakeholders for curriculum renewal to ensure relevance amid rapidly evolving technological changes. This includes aligning cybersecurity threats, data analytics tools and automation platforms with auditing curriculum. However, extent in which the curriculum keeps up with industry changes will depend on the institution and region. This further underscores a need for continuous curriculum assessment and revision.

The study also noted curriculum implementation challenges. There are noted resource constraints which remain a significant barrier. Effective teaching on digital auditing requires access to specialised software, data analytics platforms, computer laboratories, and simulation technologies that replicate contemporary audit environments. Many universities, particularly in developing countries, are faced with financial limitations that restrict their ability to acquire and maintain such technological infrastructure. Consequently, students may graduate with theoretical knowledge of digital auditing concepts but limited practical experience using industry-standard tools.

2.6 Employability Theory

This study has adopted employability theory. The theory was adapted to emphasise a comprehensive set of competencies beyond the completion of a qualification. The employment theory was used as a discussion centre for four unified dimensions, which are personal attributes, knowledge, developmental skills and work experience (Majola et al., 2024; Wang et al., 2022; Coetzee, 2023; Yong & Ling, 2023; Ngulube, 2020). These interrelated dimensions contribute to a sustainable employment in diverse labour markets (Majola et al., 2024; Wang et al., 2022; Coetzee, 2023; Yong & Ling, 2023; Ngulube, 2020).

Current empirical evidence from diverse fields strengthens the multidimensional nature of employability and the requirement of aligning the institution of higher learning curriculum with industry needs to ensure sustainability of employment opportunities (Vyver, 2024; Fan, 2024; Chen et al., 2021; Huang et al., 2022).

3 RESEARCH METHODOLOGY

This study has used a mixed research method. This method was chosen to thoroughly understand the graduates' readiness for employment within digital auditing environment. The mixed research approach has proven to be very handy in improving the depth, validity and the rigour of the findings of the study.

3.1 Ethical considerations

This study was ethically cleared by Walter Sisulu University with the approval Certificate number (32/16/10/2025/DRI). The participants were all informed about the purpose of this study, and they were told that their participation is purely voluntary, and they can withdraw any time they so wish. The participants were also requested to consent their participation. After they had consented, the online survey was sent and written informed consent was given to the respondents of the semi-structured interviews before participating. All the participants were given enough time to complete the questionnaire and interviews.

3.2 Participant sampling and recruitment

This study has used purposive sampling to recruit 300 recently graduated internal auditing graduates in between 2024 and 2025. These graduates had to have completed their qualifications within the 29 public universities in South Africa. The study also used the purposive sampling to recruit 10 auditing firms within South Africa. The participants were recruited from alumni communication platforms, directly through research staff networks, and through targeted linked in platform. A total of 300 graduates were invited to participate in this study using an email.

The email invitation contained explanatory description concerning the purpose of the study and the ethical considerations that the study observes. At the end of this explanatory description there was a link which contained a prompt for the predicaments to confirm their willingness to complete the questionnaire. The survey link was open for 3 months from 05 Jan to 30 March 2026. The participants were reminder every two weeks to find time and complete the questionnaire. The respondents for structured interviews were invited by an email every week for three weeks were remaindered to respond on the invitation.

3.3 Methods of data collection

A questionnaire and structured interviews were used as data collection instruments for this study. The study collected online survey first using google forms. The questionnaire predominantly used Likert scales and descriptive demographics of the participants which includes years since graduation,

current employment status, working as an auditor, other jobs. classification of digital auditing competencies required in internal auditing profession, key digital skills and interpersonal attributes developed during and not adequately developed during their internal auditing degree, understandings of their curriculum effectiveness in improving their readiness to work withing digitalised working environments. The administered online survey took approximately 15 to 20 minutes to complete and consisted of 24 overall questions. The questionnaire contained a combination of multiple-choice questions, 5-point Likert scale questions as well as short open-ended questions.

The respondent that consented for structured interview were requested to indicate their availability for a 30 to 40 minutes Ms Teams interview. Each week two interviews were conducted which lasted approximately 35 minutes each. The interviews were completed after five weeks with 10 audit managers from 10 different auditing firms in South Africa. The interview guide consisted of 16 questions. The questions were intendent to establish graduates' readiness, curriculum effectiveness and their employability in the digital auditing space. The interviews were audio recorded and transcribed on Ms Teams; the respondents' responses were coded to maintain their anonymity. Once each interview was concluded the respondents was asked to confirm the accuracy of their transcript.

3.4 Data analysis

The questionnaire valid response was received, coded and analysed using SPSS. This data was analysed using demographics, Cronbach's Alpha, descriptive, Pearson's correlation regression analysis, and Analysis of Variance (ANOVA). Before conducting inferential test, key statistical assumptions such as normality, linearity and homogeneity. Where normality; was used to evaluate the distribution of responses with the use of skewness and kurtosis values, to ensure only the values that are within the rages of (−2 to +2) are accepted, as they indicate approximate normality. The linearity was used to established linear relationships between variables through Scatterplot inspections. The homogeneity was also used to confirm the constant variance across variables, the variables were relatively constant. Noting the results of the test in table 2 below, the conclusion was reached that the data met these assumptions and was deemed appropriate for assessing the relationship amongst the variables The date collected using structured interviews was analysed through thematic analysis Using NVivo13 software.

4. RESULTS AND DISCUSSIONS

4.1 Demographic Profile of Respondents

A total of 250 responses were received from a questionnaire that was sent to 300 recently graduated internal auditing graduates. This resulted to a response rate of 83%. The structure interviews were conducted with 10 audit managers form different auditing firms. In table 1 the demographic the participants are presented.

Table 1: Demographics profile participants (N=260).

Variales	Category	Frequency	Percentage
Position	Graduate	250	96%
	Audit Manager	10	4%
Qualification	Internal Auditing	250	100%
	Other related	0	
Year Graduated	2024	126	50.4%
	2025	124	49.6%
Status of employment	Employed	180	72%
	Unemployed	70	28%
Designation	Internal auditor	36	20%
	Finance	108	60%
	retail	36	20%

The respondents' demographics table above depicts diverse participants data across various positions, qualification, year of graduating, status of employment and designation. Out of 260 participants, 250 (96%) participants are internal auditing graduates, 10 (4%) respondents are auditing manager, 250 (100%) participants have internal auditing qualification, 126 (50.4%) participants graduated in 2024, 124(49.6%) participants graduated in 2025, 180(72%) participants are employed, 70(28%) participants are unemployed, 36(20) participants are working as internal auditors, 108 (60%) participants are working withing finance directorates and 36(20%) are working as retailer (e.g. cashiers, back packers and petrol attendants). Form these statistics indeed internal auditing graduates are struggling to

get internal auditing employment, only 20% that is working directly within auditing environment.

4.2 Assumption Testing for Correlation Analysis

The analysis of prerequisite test conducted for this study includes normality, linearity and homogeneity as depicted in tables 1 below. The results of Kolmogorov-Smirnova and Shapiro-Wilk test demonstrate a significance value > 0.05 for all variables, suggesting that the data is normally distributed. The results of ANOVA linearity indicated as significance value, which is less than 0.05, suggesting a linear relationship between curriculum effectives and graduates' employability. Lastly the results of homogeneity variances (Levene's Test) showed a significance value > 0.05, indicating that the data was homogeneous.

Table 2: Results of the Analysis Prerequisite Test.

Statistical Test	Indicators	Results	Decision
Normality Test (Kolmogorov-Smirnov[a] and Shapiro-Wilk)	Sig. Interaction Sig. Interaction	> 0.105 > 0.153	Normal distributed Normal distributed
Linearity Test (ANOVA Linearity)	Sig. Linearity	< 0.001	Linear
Test of homogeneity Variances (Levene's Test)	Sig. homogeneity	>0.187	homogeneous

In overall, the results from all the prerequisite tests demonstrate that the data meets the assumptions to proceed to inferential statistical analysis stage.

4.3 Validity and Reliability of the results

The validity of the survey constructs was tested and confirmed using content validity and the reliability of the constructs was confirmed through computation of Cronbach's alpha. The study also conducted a pilot test with 30 graduates and 10 audit managers to enhance the content and ensure that both questionnaire and interview measures what the study intends to measure. The survey instrument should at least attain 70 and above of Cronbach's alpha scales to be certified as reliable. The results group and individual reliability is provided by table 3 below.

Table 3: Results of Cronbach's Alpha reliability test.

Constructs		Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Graduate readiness (dependent variable)		Cronbach's Alpha =0.865	
DAS 1	Digital audit skills	0.817	0.984
DAC 2	Data analytics competency	0.933	0.733
AAK 3	AI and automation usage	0.980	0.701
CA 4	Cybersecurity awareness	0.972	0.705
Curriculum Effectiveness (independent variable)		Cronbach's Alpha =0.889	
CR1	Content relevance	0.648	0.796
IDT2	Integration of digital tools	0.708	0.739
TM3	Teaching methods	0.630	0.902
PE4	Practical exposure	0.705	0.720
Graduate	Employability	Cronbach's Alpha =0.875	
CSE1	Confidence in securing employment	0.771	0.893
PJRS2	Possession of job-relevant skills	0.780	0.868
AADE3	Ability to adapt to digital environments	0.739	0.876
RFPAR4	Readiness for professional audit roles	0.773	0.877

The results of Cronbach's Alpha exhibit values (α) coefficient above 0.70. According to Goh at el., (2024) the Cronbach's Alpha (α) coefficient values that are 0.70 and above indicate a strong reliability. Therefore, observing these (α) coefficient values, a conclusion was reached that all the construct groups in this research Based on this alpha value, a conclusion was made that all construct groups in the research "graduate preparedness for digital audit environments" depict high internal consistency, with

α) coefficient values ranging from 0.865 to 0.889. it is therefore confirmed that these values exceed the suggested threshold of 0.7. by Goh at el. (2024). These means that the observed items are correlating to one another and exhibit an internally and constantly measure the underlying demission which they supposed to measure. Especially, the graduate readiness construct =0.865, graduate employability= 0.875 and curriculum effectiveness construct= 0.889. even the item-total correlated attained values that are more than 0.60, there were no omitted measurement items. These results further indicate that the constructed scales are appropriate for assessing graduate preparedness for digital audit environments.

4.4 Graduate readiness

Table 4 provide descriptive data about the graduate readiness to work within the digital auditing environments. The participants indicated that they are not fully prepared on digital audit skills, data analytics competency, AI and automation usage and Cybersecurity awareness. These digital competencies are crucial for graduates' readiness for digitised audit environment. The failure to equip students on these digital tools limit their employment opportunities within the internal auditing field of work. The descriptive statistics is illustrated in in table 4 below.

Table 4: Graduate readiness.

Constructs	Average (Mean) Score	Standard Deviation (SD) Score	Decision
Digital audit skills	2.00	0.156	Disagree
Data analytics competency	2.92	0.485	Disagree
AI and automation knowledge	2.90	0.592	Disagree
Cybersecurity awareness	2.91	0.561	Disagree

The respondents form interviews agreed with these results and added the following:

"Internal auditing students are not equipped on digital tools; we must assume a responsibility to train them. The universities should collaborate more with auditing forms so that we can assist ensuring students are equipped. Auditing field is really transforming now so is the university curriculum need to do" (Respondent 2, 10 & 9)

"It is a must that future internal auditors possess the competencies in the use of these tool, currently they really don't. Understanding the use of audit software to audit and be able to analyse and interpret information for audit purposes" (Respondent 4 & 5)

4.5 Curriculum Effectiveness

Table 5 provide descriptive data about the curriculum effectiveness in equipping students with industry needs for digital auditing organisations. The participants indicated their curriculum has not yet aligned with the digital tool used in auditing engagements. Specifically, the curriculum content is not relevant to the emerging technologies in auditing, it has not yet integrated digital tools, teaching methods emphasis theoretical knowledge and there is not practical exposure to the real-world case studies through simulation. The results are illustrated in table 5 below.

Table 5: Curriculum Effectiveness.

Constructs	Average (Mean) Score	Standard Deviation (SD) Score	Decision
Content relevance	2.97	0.219	Disagree
Integration of digital tools	2.98	0.174	Disagree
Teaching methods	2.92	0.506	Disagree
Practical exposure	2.98	0.182	Disagree

The respondents form interviews agreed with these results and added the following:

"The existing internal auditing curriculum typically do not equip students with sufficient digital and technological skills. The pace at which technology, including AI, data analytics, and cybersecurity, is advancing often outstrips the ability of academic programs to keep up. Additionally, academic programs frequently concentrate on conventional auditing techniques and general IT knowledge instead of the practical, advanced use of emerging technologies. Curricula are usually developed in accordance with established professional standards (such as the International Standards on Auditing), which do not consistently keep pace with the nuances of new, intricate IT landscapes." (respondent 3, 7 & 8)

"No. students are not able to use digital tools

because there is no sufficient coverage in the curriculum and the university does not have simulated learning digital tools. Lecturers are not adequately equipped with latest technologies out there for them to apply and implement in their teaching methodologies and approaches" (respondent 1)

"There is Lack of adequate review of the curriculum, lack of training of those responsible to review, lack of budget to capacitate the infrastructure, noting that this aid in aligning curriculum and ensuring its relevance, thus effective" (respondent 6)

4.6 Graduate Employability

Table 6 provide descriptive data about the graduate employability with industry uses digital auditing tool. The participants indicated are not confidence in securing employment, they were never equipped with job-relevant skills, the don't possess the ability to adapt to digital environments and they are not ready for professional audit roles. The results are illustrated in table 6 below.

Table 6: Graduate Employability.

Constructs	Average (Mean) Score	Standard Deviation (SD) Score	Decision
Confidence in securing employment	2.00	0.235	Disagree
Possession of job-relevant skills	2.05	0.154	Disagree
Ability to adapt to digital environments	2.96	0.114	Disagree
Readiness for professional audit roles	2.98	0.157	Disagree

4.7 Correlation Analysis

The correlation between graduate readiness and curriculum effectiveness is demonstrated in Table 7. The results of these three variables exhibit a strongly positive correlation ($r = 0.809$, p-value < 0.01) between graduate readiness and curriculum effectiveness. Graduate readiness and graduate employability ($r = 0.911$, p-value < 0.01), and digital competence versus graduate employability exhibit a strong positive correlation ($r = 0.879$, p-value < 0.01). These results suggest that effectiveness of a curriculum significantly predicts graduate readiness. The strong positive strength of the correlation between these three variables also illustrates an alignment of graduate preparedness and curriculum effectiveness, which means effective curriculum result in well-equipped graduate ready for employment.

Table 7: Correlation between graduate readiness and curriculum effectiveness.

Variables	Mean	Standard dev	Graduate readiness	Digital Competence	Graduate employability
Graduate readiness	4.92	0.485	1		
Digital Competence	4.90	0.592	0.809**	1	
Graduate employability	4.09	0.783	0.911**	0.879**	1

*****. Correlation is significant at the 0.01 level (2-tailed).***

4.8 Graduate readiness testing and curriculum effectiveness predictor

Table 6 below illustrate the outcomes of regression analysis which are predicting graduate readiness for digital audit environment. Accordingly, graduate readiness ($\beta = 0.444$, t-value=6.716, and p=0.000) is the strongest graduate readiness testing predictor, next to digital Competence ($\beta = 0.434$, t-value= 4.508 and p-value=0.000) and the last one is employability ($\beta = 0.232$, t-value= 4.545 and p-value =0.000). In overall, the model explained 76% and 72.50% of the variance measuring graduate readiness for digital audit environment ($R^2 = 0.759$ and adjusted $R^2 = 0.725$). These results imply that "graduate readiness, digital competence and employability", are important variables which are associated with graduate readiness for digital audit environment.

Table 8: Regression Analysis Predicting curriculum effectiveness.

Predictor Variables	Beta (β)	t-value	p-value
Graduate readiness	0.444	6.716	0.000*
Digital Competence	0.434	4.508	0.000*
Employability	0.323	4.454	0.000*

Table 9: Model Summary.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson	p-value
1	0.847[a]	0.759	0.725	0.432	1.348	<.001

****. Significant at the 0.01 level (2-tailed).***

4.9 Variations across graduate designation

The variation amongst graduate designation results through ANOVA are presented in Table 7 below. The results are demonstrating a significant difference in graduate employment designation (F-statistics = 4.439, p-values = 0.001) suggesting that the extent of graduate designation differs significantly across various internal auditing graduates. The outcome of these result clearly demonstrates that the readiness of graduates' result in various work designation with majority unable to secure internal auditing jobs. These insights implies that the graduates must be prepared by having a curriculum which infuse digital auditing competences, soft skills and problem-solving abilities.

Table 10. ANOVA by graduate designation.

Source	Sum of Squares	df	Mean Square	F	Sig.
Between groups	17.787	3	4.439	5.369	<.001
Within groups	11.815	362	0.130		
Total	29.602	382			

The above overall results reveal that internal auditing graduate may not be fully prepared for auditing organisation that are currently using digital auditing tools. Their curriculum may not effectively align with emerging technological imperatives and the industry needs. The results further confirms that graduates possess theoretical knowledge, however, they are insufficiently equipped with emerging technological competencies. This limit their employment noting that there is a constant growth of organisation that are embracing technological imperatives.

The failure to expose students to digital auditing tools and lack of integration of digital competencies limits students' abilities to apply their fundamental knowledge in real-world scenarios. The study also found that effectiveness of a curriculum significantly predicts graduate readiness for auditing environments that are using digital auditing tools.

These results are consistent with international literature which demonstrates that traditional accounting curricula remain dominantly oriented to technical accounting knowledge, with insufficient exposure to digital technologies and data-driven auditing practices (Bunea & Guinea, 2023; Min-En et al., 2024). Furthermore, the international literature consistently finds that curriculum effectiveness is a significant predictor of graduate readiness for digital auditing contexts. Competency-based education frameworks are repeatedly cited as appropriate designs to develop employability skills; courses and activities that explicitly integrate data analytics, audit simulations, ERP systems, and technology-enhanced learning yield graduates with higher preparedness and confidence in digital audit settings (Cordoş & Tiron-Tudor, 2023; Barac et al., 2020). While the findings are consistent with international trends, the level of unpreparedness observed may be more pronounced in developing economies such as South Africa.

5. CONCLUSION

This study examined graduate preparedness and employability in digital audit environments, focusing on the role of curriculum effectiveness. The findings reveal that while internal auditing graduates possess strong foundational knowledge, their preparedness for digital auditing remains moderate, particularly in areas such as data analytics, artificial intelligence, and cybersecurity. Employability levels were also found to be moderate, highlighting a gap between academic training and labour market expectations.

A key contribution of the study is the confirmation that curriculum effectiveness significantly influences both preparedness and employability. Importantly, graduate preparedness was found to partially mediate this relationship, indicating that curricula enhance employability primarily by developing relevant competencies. However, preparedness alone is insufficient without practical exposure and hands-on experience with digital audit tools.

The study further demonstrates that employability in digital auditing is multidimensional, requiring not only technical expertise but also soft skills such as adaptability, problem-solving, and confidence in using emerging

technologies. The reported lack of practical learning opportunities contributes to graduates' uncertainty about entering digital audit roles.

These findings underscore the need for a systemic transformation of internal auditing curricula. Universities should integrate digital competencies across modules, adopt experiential learning approaches, and strengthen collaboration with industry.

In conclusion, aligning curriculum design with technological advancements is essential for enhancing graduate employability. Higher education institutions must prioritise both technical and professional skill development to produce work-ready graduates capable of thriving in increasingly digitalised audit environments.

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