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**FACTORS INFLUENCING AUDIT TECHNOLOGY ADOPTION
AMONG AUDITORS IN MALAYSIA**



Thesis Submitted to
Tunku Puteri Intan Safinaz School of Accountancy
Universiti Utara Malaysia
In Partial Fulfilment of the Requirement for
Master of Science (International Accounting)

2023



Kolej Perniagaan
(College of Business)
Universiti Utara Malaysia

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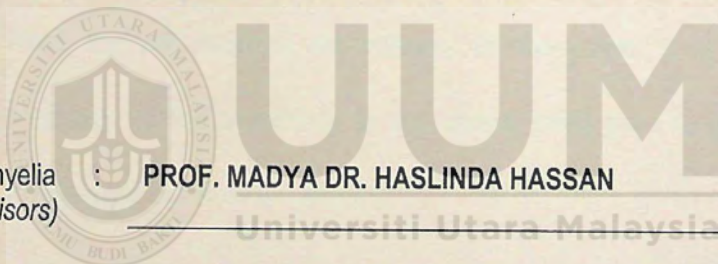
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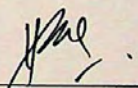
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ABSTRACT

This study aims to analyse the relationship between performance expectancy, social influence, professional accounting bodies support, and technology cost benefit on audit technology adoption among auditors in Malaysia. Using a quantitative approach, the study gathered primary data from a specific target population. The target respondents are 200 auditors who working at the randomly at audit firms' despites of size of firm registered under the Malaysian Institute of Accountants (MIA). The number of samples collected and used in this study is 129 respondents. The data collection method used in this study was by distributing survey questionnaires to the respondents. Data were analysed using multiple linear regression analysis with the help of the SPSS Statistics software application. The findings discover that: 1) Performance expectancy has a positive influence towards audit technology adoption among auditors; 2) Social influence has a negative influence towards audit technology adoption among auditors; 3) Professional accounting bodies support has a positive influence towards audit technology adoption among auditors; and 4) Technology cost benefit has a positive influence towards audit technology adoption among auditors. The implication drawn from this study; it addresses the knowledge gap on the factors that influence audit technology adoption among auditors in Malaysia. It provides insights to the auditors and professional bodies on the country technological landscape. Besides that, it reveals the motivators for technology adoption among auditors in Malaysia. Furthermore, the study outcome crucial for government policymakers to understand factors influencing technology adoption among Malaysian auditors.

Keywords: audit technology adoption among auditors, performance expectancy, social influence, professional accounting bodies support, technology cost benefit.

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ABSTRAK

Kajian ini bertujuan untuk menganalisis hubungan antara jangkaan prestasi, pengaruh sosial, sokongan badan perakaunan profesional, dan faedah kos teknologi terhadap penggunaan teknologi audit dalam kalangan juruaudit di Malaysia. Menggunakan pendekatan kuantitatif, kajian ini mengumpul data primer daripada populasi sasaran tertentu. Responden sasaran ialah 200 juruaudit yang bekerja secara rawak di firma audit pelbagai saiz yang didaftarkan di bawah Institut Akauntan Malaysia (MIA). Bilangan sampel yang dikumpul dan digunakan dalam kajian ini adalah seramai 129 orang responden. Kaedah pengumpulan data yang digunakan dalam kajian ini adalah dengan mengedarkan borang soal selidik kepada responden. Data dianalisa menggunakan analisis regresi linear berganda dengan bantuan aplikasi perisian SPSS Statistics. Hasil analisis mendapati: 1) Jangkaan prestasi mempunyai pengaruh positif terhadap penggunaan teknologi audit dalam kalangan juruaudit; 2) Pengaruh sosial mempunyai pengaruh negatif terhadap penggunaan teknologi audit di kalangan juruaudit; 3) Sokongan badan perakaunan profesional mempunyai pengaruh positif terhadap penggunaan teknologi audit di kalangan juruaudit; dan 4) Faedah kos teknologi mempunyai pengaruh positif terhadap penggunaan teknologi audit di kalangan juruaudit. Implikasi yang diperolehi daripada kajian ini menangani jurang pengetahuan tentang faktor-faktor mempengaruhi penggunaan teknologi audit dalam kalangan juruaudit di Malaysia. Ia memberikan pandangan kepada juruaudit di Malaysia. Ia memberikan pandangan kepada badan professional dan juruaudit mengenai landskap teknologi negara. Selain itu, ia mendedahkan pendorong kepada penggunaan teknologi dalam kalangan juruaudit di Malaysia. Tambahan pula, hasil kajian penting bagi penggubal dasar kerajaan untuk memahami faktor-faktor yang mempengaruhi penggunaan teknologi dalam kalangan juruaudit di Malaysia.

Kata kunci: penggunaan teknologi audit dalam kalangan juruaudit, jangkaan prestasi, pengaruh sosial, sokongan badan perakaunan profesional, faedah kos teknologi.

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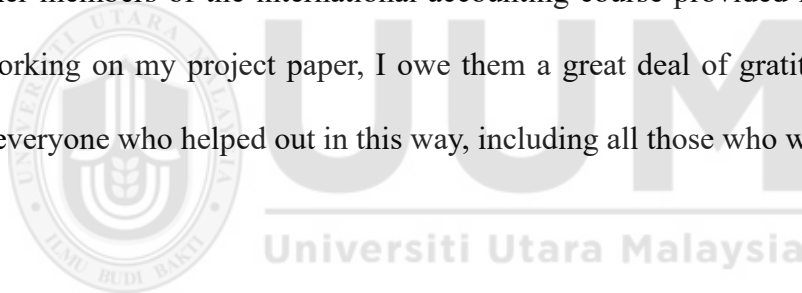


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LIST OF ABBREVIATIONS

ATA	Audit technology adoption
PE	Performance expectancy
SI	Social influence
PAB	Professional accounting body support
TCB	Technology cost benefit
MIA	Malaysian Institute of Accountants
OLS	Ordinary Least-Squares
SPSS	Statistical Product for Service Solution
CAATs	Computer assisted audit techniques
AIS	Accounting information system
IT	Information technology
TIC	Testing, inspection, and certification
GAS	Generalised audit software
ERP	Enterprise Resources Planning

Chapter 1

INTRODUCTION

1.1. Introduction

Audit is widely recognised as a challenging profession characterised by heavy workloads and tight deadlines. As a result, it has become common for auditors to compromise the quality of their work during audit (Handoko & Suryadharma, 2020). The ongoing technological advancements and information revolution are believed to significantly impact the continuous changes in the business sector. Traditional paper-based tasks have been effectively replaced by computer-based functions in the majority of business organisations. The auditing sector has experienced significant changes, transitioning to computer-based auditing, making this situation relevant to the auditing environment. However, there are still some firms, especially small and medium firms, that continue to rely on paper-based auditing (Jaber & Abu Wadi, 2018).

During the COVID-19 pandemic, the existing audit practices which is paper based auditing reveals the susceptibility and obsolescence (Castka & Searcy, 2023). According to Mohamed et al. (2019), auditors have primarily utilised less advanced software, such as spreadsheet and word processors, but these tools only cover the surface of the complexity of operations and activities. The auditor needs to stay current with the latest technological advancements because technology is evolving rapidly and continuously (Handoko & Wijaya, 2020). According to the study conducted by Handoko and Wijaya (2020), the adoption of technological assessments enabled auditors to perform their audit tasks more efficiently during the COVID-19 pandemic, utilising audit technologies like Generalised Audit Software (GAS). Consequently, major firms including the Big4 have begun integrating audit technologies into their

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APPENDICES

Appendix 1. Questionnaire

Questionnaire On The Factors Influencing Audit Technology Adoption Among Auditors in Malaysia

I am Master Degree candidate and currently working on my Master Project Paper with a proposed title of "Factor Influencing Audit Technology Adoption Among Auditors in Malaysia".

There are 5 sections in this questionnaire that should be answered. All the responses only used for academic purposes. Thus, your identity will private and confidential.

Your participation in answering this questionnaire and your feedback will be much appreciated.

Thank you in advance for your time.

svseyan@gmail.com [Switch accounts](#)

Not shared

[Next](#) [Clear form](#)

Section 2 of 7

SECTION A: AUDIT TECHNOLOGY ADOPTION

The following items are types of audit technology used in audit firms for audit work. Please rate the below questions by selecting one of four response categories indicated the scale of 1 to 4 according the utilization level of listed audit technology where

less extensive (1-25%) = 1
(26% - 50%) = 2
(51% - 75%) = 3
very extensive (76% - 100%) = 4

Types of Audit Technology and level of utilization *

	less extensive (1-25%)	(26% - 50%) = 2	(51% - 75%) = 3	very extensive (76% - 100%) = 4
Electronic Spreads...	☐	☐	☐	☐
Electronic Working...	☐	☐	☐	☐
Generalized Audit ...	☐	☐	☐	☐
Statistical Software	☐	☐	☐	☐
Test Data	☐	☐	☐	☐
Database SQL Sea...	☐	☐	☐	☐
Parallel Simulation...	☐	☐	☐	☐
Embedded Audit ...	☐	☐	☐	☐

After section 2 [Continue to next section](#)

SECTION B: PERFORMANCE EXPECTANCY



Instruction: The following item are related to performance expectancy. Please indicate your degree of agreement by selecting one of five response categories indicated the scale of 1 to 5 (1= strongly disagree, 2= Disagree, 3= Neutral, 4= Agree, 5= strongly agree). Please select the best suits your conditions.

Audit technology usage improves the quality of the auditing work I do *

	1	2	3	4	5	
Strongly disagree	☐	☐	☐	☐	☐	Strongly agree

Audit technology usage enhances my audit work's productivity *

	1	2	3	4	5	
Strongly disagree	☐	☐	☐	☐	☐	Strongly agree

Audit technology usage permits me to complete audit jobs more quickly *

	1	2	3	4	5	
Strongly disagree	☐	☐	☐	☐	☐	Strongly agree

Audit technology usage will enable me to spend less time on the routine tasks of audit *

	1	2	3	4	5	
Strongly agree	☐	☐	☐	☐	☐	Strongly disagree

Audit technology usage will increase my likelihoods of getting a raise *

	1	2	3	4	5	
Strongly disagree	☐	☐	☐	☐	☐	Strongly agree

SECTION C: SOCIAL INFLUENCE



The following item are related to social influence. Please indicate your degree of agreement by selecting one of five response categories indicated the scale of 1 to 5 (1= strongly disagree, 2= Disagree, 3= Neutral, 4= Agree, 5= strongly agree). Please select the best suits your conditions.

Individuals who inspire my behavior think that I should use audit technology *

	1	2	3	4	5	
Strongly disagree	☐	☐	☐	☐	☐	Strongly agree

My firm senior managers have been cooperative in the use of audit technology *

	1	2	3	4	5	
Strongly disagree	☐	☐	☐	☐	☐	Strongly agree

My firm has supported the use of audit technology *

	1	2	3	4	5	
Strongly disagree	☐	☐	☐	☐	☐	Strongly agree

Persons who are significant to me believe that I should use audit technology *

	1	2	3	4	5	
Strongly disagree	☐	☐	☐	☐	☐	Strongly agree

SECTION C: SOCIAL INFLUENCE



The following item are related to social influence. Please indicate your degree of agreement by selecting one of five response categories indicated the scale of 1 to 5 (1= strongly disagree, 2= Disagree, 3= Neutral, 4= Agree, 5= strongly agree). Please select the best suits your conditions.

Individuals who inspire my behavior think that I should use audit technology *

	1	2	3	4	5	
Strongly disagree	☐	☐	☐	☐	☐	Strongly agree

My firm senior managers have been cooperative in the use of audit technology *

	1	2	3	4	5	
Strongly disagree	☐	☐	☐	☐	☐	Strongly agree

My firm has supported the use of audit technology *

	1	2	3	4	5	
Strongly disagree	☐	☐	☐	☐	☐	Strongly agree

Persons who are significant to me believe that I should use audit technology *

	1	2	3	4	5	
Strongly disagree	☐	☐	☐	☐	☐	Strongly agree

SECTION D: PROFESSIONAL ACCOUNTING BODY SUPPORT

Instruction:

The following item are related to professional skepticism. Please indicate your degree of agreement by selecting one of five response categories indicated the scale of 1 to 5 (1= strongly disagree, 2= Disagree, 3= Neutral, 4= Agree, 5= strongly agree). Please select the best suits your conditions.

Professional accounting bodies support audit technology usage *

	1	2	3	4	5	
Strongly disagree	☐	☐	☐	☐	☐	Strongly agree

Auditing standards that are set up by professional bodies support audit technology usage *

	1	2	3	4	5	
Strongly disagree	☐	☐	☐	☐	☐	Strongly agree

Seminars/ workshops on audit technology organized by professional accounting bodies are helpful *

	1	2	3	4	5	
Strongly disagree	☐	☐	☐	☐	☐	Strongly agree

Professional accounting bodies highly recommend audit technology usage *

	1	2	3	4	5	
Strongly disagree	☐	☐	☐	☐	☐	Strongly agree

Professional accounting bodies provide incentives to implement audit technology *

	1	2	3	4	5	
Strongly disagree	☐	☐	☐	☐	☐	Strongly agree

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SECTION E: TECHNOLOGY COST BENEFIT

Instruction:

The following item are related to technology cost benefit. Please indicate your degree of agreement by selecting one of five response categories indicated the scale of 1 to 5 (1= strongly disagree, 2= Disagree, 3= Neutral, 4= Agree, 5= strongly agree). Please select the best suits your conditions.

Audit technology will reduce error rates in audit process *

	1	2	3	4	5	
Strongly disagree	☐	☐	☐	☐	☐	Strongly agree

I think audit technology increase my audit firm's productivity *

	1	2	3	4	5	
Strongly disagree	☐	☐	☐	☐	☐	Strongly agree

Audit technology will improve audit efficiency through reduced paperwork *

	1	2	3	4	5	
Strongly disagree	☐	☐	☐	☐	☐	Strongly agree

Audit technology will help reduce cost in auditing operations *

	1	2	3	4	5	
Strongly disagree	☐	☐	☐	☐	☐	Strongly agree

Audit technology will provide accurate information for decision making *

	1	2	3	4	5	
Strongly disagree	☐	☐	☐	☐	☐	Strongly agree

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SECTION F: DEMOGRAPHIC PROFILE

Instruction : The following item are related to personal information. Please answer the following items. Your personal information will be kept confidential.

GENDER *

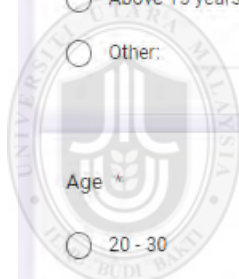
- ☐ Female
- ☐ Male

Year of experience *

- ☐ 1 - 5 years
- ☐ 6 - 10 years
- ☐ 11 - 15 years
- ☐ Above 15 years
- ☐ Other: _____

Age *

- ☐ 20 - 30
- ☐ 31 - 40
- ☐ 41 - 50
- ☐ 51 above
- ☐ Other: _____



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Qualification *

- ☐ Diploma in Accounting
- ☐ Degree in Accounting
- ☒ Masters/ Professional certification
- ☐ Other: _____

Position *

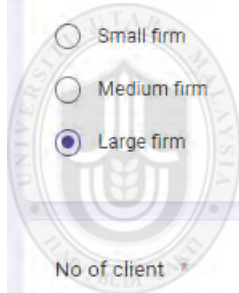
- ☐ Junior Associate
- ☐ Senior Associate
- ☒ Manager
- ☐ Auditor

Type of audit firm *

- ☐ Small firm
- ☐ Medium firm
- ☒ Large firm

No of client *

- ☐ Below 100
- ☐ Above 100
- ☒ Above 200



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Appendix 2. Correlation Test

Descriptive Statistics

	Mean	Std. Deviation	N
Adoption of audit technology	1.56	.294	129
Performance expectancy	.388	.429	129
Social influence	-.131	.410	129
Professional accounting bodies support	.341	.543	129
Technology cost benefit	.420	.415	129

		Adoption of audit technology	Performance expectancy	Social influence	Professional accounting bodies support	Technology cost benefit
Adoption of audit technology	Pearson Correlation	1	.036	-.004	-.111	-.331**
	Sig. (2-tailed)		.584	.949	.094	.000
	N	129	129	129	129	129
Performance expectancy	Pearson Correlation	.036	1	.558**	-.081	-.012
	Sig. (2-tailed)	.388		.000	.223	.858
	N	129	231	231	231	231
Social influence	Pearson Correlation	-.004	.558**	1	.241**	-.129
	Sig. (2-tailed)	.131	.148		.000	.051
	N	129	129	129	129	129
Professional accounting bodies support	Pearson Correlation	-.111	-.081	.241**	1	.072
	Sig. (2-tailed)	.341	.139	.139		.276
	N	129	129	129	129	129
Technology cost benefit	Pearson Correlation	-.331**	-.012	-.129	.072	1
	Sig. (2-tailed)	.420	.047	.123	.086	
	N	129	129	129	129	129

Appendix 3. Multiple Regression

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.716	.794	.583	.538	.498	8.113	5	221	.000

a. Predictors: (Constant), Performance expectancy, social influence, Professional accounting bodies support and Technology cost benefit.

T-Test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.794	5	.608	8.113	.000 ^b
	Total	19.902	230			

a. Dependent Variable: Adoption of audit technology

b. Predictors: (Constant), Performance expectancy, Social influence, Professional Accounting bodies and Technology cost benefit.



Appendix 4. Reliability test

Reliability Statistics

Cronbach's Alpha	N of Items
.850	21

Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
61.53	24.468	0.081	0.457
61.45	23.031	0.25	0.43
61.14	23.555	0.302	0.433
61.15	24.112	0.186	0.446
60.98	21.434	0.459	0.389
60.13	25.084	-0.036	0.468
61.91	24.349	0.215	0.447
61.13	25.621	-0.189	0.476
60.9	23	0.301	0.425
60.64	20.893	0.381	0.39
59.94	22.296	0.289	0.418
61.1	24.954	0.035	0.46
61.1	25.347	-0.114	0.469
61.44	24.422	0.058	0.46
61.44	23.917	0.13	0.45
61.48	23.937	0.14	0.449
61.45	24.483	0.045	0.462
61.82	22.686	0.45	0.412
61.85	22.804	0.444	0.414
61.1	23.876	0.039	0.47
61.12	24.003	0.026	0.472
61.88	23.886	0.324	0.437
59.51	22.912	0.197	0.436
61.87	23.618	0.388	0.431
59.92	23.385	0.159	0.444
61.89	24.048	0.281	0.441
59.1	27.215	-0.288	0.551
61.89	24.219	0.234	0.445
58.44	26.882	-0.268	0.536
61.93	23.952	0.376	0.437
59.54	24.041	-0.07	0.524

Appendix 5. T-Test Result

		T-Test				
		Sum of Squares	df	Mean Square	F	Sig.
Performance expectancy	Between Groups	7.588	13	.584	3.637	.000
	Within Groups	34.828	217	.160		
	Total	42.416	230			
Social influence	Between Groups	10.467	13	.805	6.209	.000
	Within Groups	28.137	217	.130		
	Total	38.604	230			
Professional accounting bodies	Between Groups	5.642	13	.434	1.515	.113
	Within Groups	62.146	217	.286		
	Total	67.788	230			
Technology cost benefit.	Between Groups	13.899	13	1.069	9.000	.000
	Within Groups	25.778	217	.119		
	Total	39.677	230			



Appendix 6. T-Test Result

Descriptives									
		N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
						Lower Bound	Upper Bound		
Performance expectancy	1	12	2.58	.634	.183	2.18	2.99	1	3
	1	3	2.33	.577	.333	.90	3.77	2	3
	1	3	3.17	.289	.167	2.45	3.88	3	4
	1	7	2.57	.535	.202	2.08	3.07	2	4
	2	167	2.25	.305	.024	2.21	2.30	2	4
	2	4	2.63	.479	.239	1.86	3.39	2	3
	2	6	2.58	.736	.300	1.81	3.36	2	4
	2	1	3.00	.	.	.	.	3	3
	2	5	2.40	.418	.187	1.88	2.92	2	3
	2	6	2.17	.753	.307	1.38	2.96	1	3
	2	9	2.33	.559	.186	1.90	2.76	2	3
	2	6	2.50	.775	.316	1.69	3.31	2	4
	3	1	3.50	.	.	.	.	4	4
	3	1	3.00	.	.	.	.	3	3
	Total	231	2.33	.429	.028	2.28	2.39	1	4
Social influence	1	12	2.58	.597	.172	2.20	2.96	1	3
	1	3	2.33	1.041	.601	-.25	4.92	2	4
	1	3	2.67	.577	.333	1.23	4.10	2	3
	1	7	2.50	.577	.218	1.97	3.03	2	3
	2	167	2.03	.228	.018	1.99	2.06	1	4
	2	4	2.25	.645	.323	1.22	3.28	2	3
	2	6	2.67	.516	.211	2.12	3.21	2	4
	2	1	3.00	.	.	.	.	3	3
	2	5	2.20	.274	.122	1.86	2.54	2	3
	2	6	2.00	.548	.224	1.43	2.57	1	3
	2	9	2.33	.829	.276	1.70	2.97	2	4
	2	6	2.25	.418	.171	1.81	2.69	2	3
	3	1	1.50	.	.	.	.	2	2
	3	1	3.00	.	.	.	.	3	3
	Total	231	2.13	.410	.027	2.08	2.18	1	4
Professional accounting bodies support	1	12	2.75	.399	.115	2.50	3.00	2	3
	1	3	2.67	.764	.441	.77	4.56	2	4
	1	3	2.33	.577	.333	.90	3.77	2	3
	1	7	2.64	.476	.180	2.20	3.08	2	3
	2	167	2.52	.516	.040	2.44	2.60	1	4
	2	4	2.88	.250	.125	2.48	3.27	3	3
	2	6	2.83	.606	.247	2.20	3.47	2	4
	2	1	3.00	.	.	.	.	3	3
	2	5	2.30	.447	.200	1.74	2.86	2	3
	2	6	2.08	1.158	.473	.87	3.30	1	4
	2	9	2.67	.612	.204	2.20	3.14	2	4
	2	6	2.00	.316	.129	1.67	2.33	2	3
	3	1	2.50	.	.	.	.	3	3
	3	1	3.00	.	.	.	.	3	3
	Total	231	2.53	.543	.036	2.46	2.60	1	4
Technology cost benefit.	1	12	2.88	.311	.090	2.68	3.07	2	3
	1	3	2.83	.289	.167	2.12	3.55	3	3
	1	3	2.50	.500	.289	1.26	3.74	2	3
	1	7	2.79	.699	.264	2.14	3.43	2	4
	2	167	2.97	.167	.013	2.95	3.00	2	4
	2	4	2.75	.500	.250	1.95	3.55	2	3
	2	6	2.00	.894	.365	1.06	2.94	1	3
	2	1	3.00	.	.	.	.	3	3
	2	5	2.40	.652	.292	1.59	3.21	2	3
	2	6	2.42	.585	.239	1.80	3.03	2	3
	2	9	2.33	.829	.276	1.70	2.97	1	3
	2	6	2.33	.753	.307	1.54	3.12	2	4
	3	1	3.50	.	.	.	.	4	4
	3	1	3.00	.	.	.	.	3	3
	Total	231	2.86	.415	.027	2.81	2.91	1	4