THE EFFECT OF TECHNOLOGY ON AUDIT QUALITY IN MODERN AUDITING IN MALAYSIA

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ABSTRACT

The swift progression of technology has revolutionised the auditing domain, especially in Malaysia, where organisations are progressively incorporating digital tools to improve audit quality. Although international research underscores the advantages of technology in auditing, the influence of data analytics, artificial intelligence (AI), blockchain, and cloud computing on audit quality in Malaysia remains little examined. This study analyses the impact of various technologies on transparency, accuracy, efficiency, and dependability in auditing. A quantitative methodology was employed, utilising a constructed questionnaire disseminated to auditors from small, medium, and big enterprises in Malaysia. A statistical analysis, comprising correlation and regression tests, was performed to evaluate the influence of technology adoption on audit quality. Research demonstrates that blockchain exerts the most substantial beneficial impact via improving data security, fraud detection, and risk evaluation. Artificial intelligence and data analytics significantly enhance audit decision-making, precision, and efficiency by facilitating real-time risk assessment and anomaly detection. Cloud computing, although advantageous for data accessibility and cooperation, exhibits a very small impact, underscoring the necessity for enhanced cybersecurity protocols and legal adherence. This study contributes to the body of knowledge, industry standards, and regulatory frameworks by providing empirical insights into the significance of technology in the auditing process. It emphasises the imperative for ongoing investment in digital tools to augment audit credibility and compliance. The findings endorse Malaysia's transition to a more open and efficient financial reporting framework. The survey also emphasises issues such cybersecurity threats, expenses associated with technology adoption, and the necessity for specialised expertise. Future research should investigate the long-term effects of AI and blockchain on auditing, auditor independence, and ethical implications. As the profession advances, enhancing auditors' skills and instituting comprehensive technical policies are essential for maintaining superior auditing standards in Malaysia.

Keywords: *Audit Quality, Data Analytics, Artificial Intelligence (AI), Blockchain, And Cloud Computing*

ABSTRAK

Kemajuan pesat teknologi telah merevolusikan domain pengauditan, terutamanya di Malaysia, di mana organisasi secara progresif menggabungkan alat digital untuk meningkatkan kualiti audit. Walaupun penyelidikan antarabangsa menekankan kelebihan teknologi dalam pengauditan, pengaruh analisis data, kecerdasan buatan (AI), *blockchain*, dan pengkomputeran awan *(cloud computing)* terhadap kualiti audit di Malaysia masih sedikit diteliti. Kajian ini menganalisis kesan pelbagai teknologi terhadap ketelusan, ketepatan, kecekapan, dan kebolehpercayaan dalam pengauditan. Metodologi kuantitatif telah digunakan, menggunakan soal selidik yang dibina yang disebarkan kepada juruaudit daripada perniagaan kecil, sederhana dan besar di Malaysia. Analisis statistik, yang terdiri daripada ujian korelasi dan regresi, telah dilakukan untuk menilai pengaruh penggunaan teknologi terhadap kualiti audit. Hasil dapatan menunjukkan bahawa *blockchain* memberikan kesan bermanfaat yang paling besar melalui peningkatan keselamatan data, pengesanan penipuan dan penilaian risiko. Kecerdasan buatan dan analitik data meningkatkan pembuatan keputusan, ketepatan dan kecekapan audit dengan ketara dengan memudahkan penilaian risiko masa nyata dan pengesanan anomali. Pengkomputeran awan, walaupun berfaedah untuk kebolehcapaian dan kerjasama data, mempamerkan kesan yang sangat kecil, menggariskan keperluan untuk protokol keselamatan siber yang dipertingkatkan dan pematuhan undang-undang. Kajian ini meningkatkan sorotan karya akademik, amalan industri dan undang-undang kawal selia dengan menawarkan maklumat empirikal mengenai kepentingan teknologi dalam pengauditan. Ia menekankan keperluan untuk pelaburan berterusan dalam alat digital untuk meningkatkan kredibiliti dan pematuhan audit. Dapatan ini menyokong peralihan Malaysia kepada rangka kerja pelaporan kewangan yang lebih terbuka dan cekap. Tinjauan itu juga menekankan isu seperti ancaman keselamatan siber, perbelanjaan yang berkaitan dengan penggunaan teknologi, dan keperluan untuk kepakaran khusus. Hasil soal selidik mendapati kajian di masa hadapan, kajian perlu dilakukan bagi mengkaji kesan jangka panjang AI dan *blockchain* terhadap pengauditan, kebebasan juruaudit dan implikasi etika. Seiring dengan kemajuan profesion, meningkatkan kemahiran juruaudit dan memulakan dasar teknikal yang komprehensif adalah penting untuk mengekalkan standard pengauditan yang baik di Malaysia.

Kata kunci: *Audit Kualiti, Analisis Data, Kecerdasan Buatan (AI), Blockchain, dan Pengkomputeran Awan (Cloud Computing)*

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CHAPTER 1

INTRODUCTION

1.1 Background of Study

In the current business atmosphere, digital technology has become a crucial factor for companies looking to obtain a competitive edge. The digital transformation and governance of businesses have gained attention from researchers and managers due to the importance they hold. In a business environment that emphasises innovation as a driver for growth and competition, it is essential to understand the influence of internal factors, including audit quality and digital transformation, on innovation efficiency.

Aside from that, corruption and fraud are widespread and concerning. There is increasing doubt about the ability of auditors to carry out their responsibilities with diligence, whether in the public or private sectors. According to Tuan Mansor et al. (2020), a lot of people believe that auditors are primarily responsible for detecting fraud. Consequently, research reveals that auditing is one of the most effective techniques for mitigating the risk of embezzlement (Cameran et al., 2022). The importance of digital transformation as a driver of innovation is widely recognized.

Businesses with greater levels of digital maturity perform better on important financial measures than the sector norms. In order to promote technological innovation, these companies enhance efficiency, growth of revenue, quality of product and services, customer satisfaction, and staff engagement. However, there are significant differences in how different companies combine business strategies with digital technologies. Furthermore, information technology, in terms of its tools, processes,

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Appendix

The effect of technology in modern auditing in Malaysia

Dear respondents,

This survey was conducted to investigate the effect of technology on audit quality in modern auditing in Malaysia. The most commonly used technology are Audit Command Language (ACL) and Interactive Data Extraction and Analysis (IDEA). Comparatively this study would like to examine other technology tools such as data analytics, artificial intelligence, blockchain and cloud computing.

This study will be carried out for academic purposes, which is part of requirement for the Master of Science (International Accounting). I would greatly appreciate it if you could spend some of your precious time (approximately 10 minutes) completing this survey.

Your response is crucial for the accuracy of this study.

Please be assured that the information you provide in this survey will be kept

STRICTLY CONFIDENTIAL.

Thank you for your participation and cooperation.

Yours sincerely,

Hemalatha a/p Sathasivam (831682)

Master of Science (International Accounting)

Email: hema230510@gmail.com

Section A: Personal Information

Please tick(/) the appropriate box for the following statements, or where relevant, specify your answer.

1. Gender

☐ Male ☐ Female

2. In which age category do you belong?

☐ Less than 25 years old

☐ 26 - 35 years old

☐ 36 - 45 years old

☐ 46 - 55 years old

☐ More than 55 years old

3. Name of audit firm

……

4. Education field:

☐ Accounting ☐ Law ☐ Finance

☐ Accounting Education ☐ Others

5. Education level:

☐ Bachelor degree ☐ Master Degree ☐ PHD ☐ ACCA

☐ Others

6. Years of experience in auditing sector.

☐ <2 ☐ 2-5 ☐ 6-10 ☐ 11-15 ☐ 16-20

☐ >20

7. Type of Clients.

☐ Individual ☐ Partnership ☐ Public Ltd Co ☐ Private Ltd Co

☐ Others

8. Did you know about any technology tools that can be used in auditing to improve audit

quality.

☐ Yes ☐ No

9.Do you have experiences using the following technology tools in auditing.

☐ Data analysis ☐ Artificial intelligence ☐ Blockchain

☐ Cloud Computing ☐ Others

Section B: Audit Quality

The following statements relate to the effect of technology on audit quality in modern auditing. Audit quality refers to the ability of an audit to obtain sufficient and appropriate evidence to support an auditor's opinion, ensuring that financial statements are free from material misstatement, whether due to fraud or error. Please rate your level of agreement with each statement using the scale below.

Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree
1	2	3	4	5

No	Statement	Scale				
1	The risks associated with using emerging technologies in auditing, it will affect audit quality.	1	2	3	4	5
2	Audit firms balance the use of technology with professional judgment to maintain audit quality.	1	2	3	4	5
3	Usage of technology affect audit documentation, evidence collection and audit quality.	1	2	3	4	5
4	The usage of technology tools is needed to maintain audit quality due to the large volume of accounting transactions in electronic form.	1	2	3	4	5
5	Usage of technology affect audit fees and audit quality.	1	2	3	4	5
6	Using audit technology reduces error rates in the audit process.	1	2	3	4	5
7	Audit technology in auditing provides accurate information for decision-making while maintain the audit quality.	1	2	3	4	5
8	Using audit technology in auditing would enable auditor to accomplish tasks more quickly while maintaining audit quality.	1	2	3	4	5
9	Auditor can carry out the work efficiently, set priorities and meet the deadline successfully while maintaining audit quality by using technology tools.	1	2	3	4	5
10	With technology auditor able to conduct audit tasks in accordance with prescribed standards and other regulatory requirements.	1	2	3	4	5

Section C: Technology

The following statements relate to the Technology tools, which influence audit quality in modern auditing. Please rate your level of agreement with each statement using the scale below.

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	2	3	4	5

No	Statement	Scale				
1	New technologies contribute to a better quality of auditing.	1	2	3	4	5
2	Technology gives auditor more freedom of mobility.	1	2	3	4	5
3	Technology gives auditor more control over their daily work and lives.	1	2	3	4	5
4	Technology makes audit work more productive and increase audit quality.	1	2	3	4	5
5	Auditor use technology tools to improve audit quality and efficiency while reduced paperwork.	1	2	3	4	5
6	Auditor can usually figure out new high-tech products and services without help from others.	1	2	3	4	5
7	Auditors keep up with the latest technological developments in their expert areas while improve audit quality.	1	2	3	4	5
8	Training on emerging audit technologies is essential for improving audit quality.	1	2	3	4	5
9	Technology tools such as data analytics, artificial intelligence, blockchain and cloud computing improve the quality of audit documentation.	1	2	3	4	5
10	Auditors use the latest technology tools for their field work while increase audit quality.	1	2	3	4	5

Section D: Data Analytics

The following statements relate to the use of data analytics, technology in modern auditing which will influence audit quality. Please rate your level of agreement with each statement using the scale below.

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	2	3	4	5

No	Statement	Scale				
1	Data analytics helps auditors detect fraud and irregularities more effectively.	1	2	3	4	5
2	Data analytics improves the accuracy and reliability of audit findings.	1	2	3	4	5
3	The use of data analytics improves risk assessment in audits.	1	2	3	4	5
4	Data analytics enhances real-time monitoring and decision-making in audits.	1	2	3	4	5
5	Data analytics enables auditors to analyze large amounts of data efficiently.	1	2	3	4	5
6	The use of data analytics minimizes human errors in audit processes.					
7	Data analytics enhances the reliability of audit evidence.					
8	The use of data analytics reduces audit costs while maintaining audit quality.					
9	Data analytics helps auditors identify trends and patterns in financial data.					
10	The adoption of data analytics requires auditors to develop new skills and expertise.					

Section E: Artificial Intelligence

The following statements relate to the use of Artificial Intelligence technology in modern auditing which will influence audit quality. Please rate your level of agreement with each statement using the scale below.

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	2	3	4	5

No	Statement	Scale				
1	Artificial Intelligence (AI) enhances audit quality by improving accuracy.	1	2	3	4	5
2	AI reduces human errors in audit processes	1	2	3	4	5
3	AI helps auditors detect fraud and anomalies more effectively	1	2	3	4	5
4	AI enables auditors to analyze large volumes of data more effectively.	1	2	3	4	5
5	AI reduces audit costs while maintaining audit quality.	1	2	3	4	5
6	AI-based auditing tools improve compliance with regulations.	1	2	3	4	5
7	AI enables auditors to focus on more strategic and high-value tasks.	1	2	3	4	5
8	AI can effectively identify financial statement misstatements.	1	2	3	4	5
9	AI-powered tools improve audit efficiency by automating repetitive tasks.	1	2	3	4	5
10	AI improves decision-making by providing real-time insights.	1	2	3	4	5

Section F: Blockchain

The following statements relate to the use of Blockchain technology in modern auditing which will influence audit quality. Please rate your level of agreement with each statement using the scale below.

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	2	3	4	5

No	Statement	Scale				
1	Blockchain technology enhances audit quality by improving data accuracy and transparency.	1	2	3	4	5
2	The use of blockchain in auditing reduces the risk of financial fraud.	1	2	3	4	5
3	Blockchain technology improves the reliability and security of financial records.	1	2	3	4	5
4	Real-time access to blockchain records enhances audit quality efficiency.	1	2	3	4	5
5	Blockchain technology improves compliance with regulatory standards.	1	2	3	4	5
6	The use of blockchain in auditing reduces the overall audit costs.	1	2	3	4	5
7	Blockchain reduces the chances of manipulation or alteration of financial data.	1	2	3	4	5
8	The adoption of blockchain will significantly transform traditional audit practices.	1	2	3	4	5
9	Blockchain reduces the need for third-party verification in audits.	1	2	3	4	5
10	The integration of blockchain in auditing will continue to grow in the future	1	2	3	4	5

Section G: Cloud Computing

The following statements relate to the use of Cloud Computing technology in modern auditing which will influence audit quality. Please rate your level of agreement with each statement using the scale below.

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	2	3	4	5

No	Statement	Scale				
1	Cloud computing enhances audit quality by improving data accessibility.	1	2	3	4	5
2	Cloud-based audit tools improve collaboration among audit teams.	1	2	3	4	5
3	The use of cloud computing enhances audit quality, audit efficiency and effectiveness.	1	2	3	4	5
4	Cloud computing reduces the time required for audit procedures.	1	2	3	4	5
5	Cloud-based solutions help auditors analyze large datasets more efficiently.	1	2	3	4	5
6	The integration of cloud technology reduces the chances of data loss in auditing.	1	2	3	4	5
7	Cloud technology provides better scalability for auditing large and complex firms.	1	2	3	4	5
8	The use of cloud computing minimizes human errors in audit procedures.	1	2	3	4	5
9	Cloud computing reduces the costs associated with traditional audit methods.	1	2	3	4	5
10	Auditors need proper training to maximize the benefits of cloud computing in audits.	1	2	3	4	5
11	The integration of cloud technology reduces the chances of data loss in auditing					