UNIVERSITI TEKNOLOGI MARA

DETERMINANTS OF AUDITORS' USAGE OF DIGITAL ANALYSIS AUDIT SOFTWARE

NORTASHA BINTI ISMAIL

Dissertation submitted in partial fulfilment of the requirements for the degree of
Master of Forensic Accounting and Financial Criminology

Faculty of Accountancy

June 2014

ABSTRACT

Recently, a business database is emerging and developing with numerous and integrated applications. Such advancement has made abnormalities more difficult to discover, and it presents important challenges for auditors to investigate without applying a sophisticated audit analysis tools (Salem, 2012). Therefore, the introduction of digital analysis in audit software is believed could provide auditors with a necessary tool to perform audits in large quantities of data (Nigrini, 1999). Nonetheless, the perception and usage of digital analysis audit software among auditors in Malaysia is still low (Mahzon & Veerankuthy (2010). This study is conducted to determine the factors that affect the usage of digital analysis audit software among auditors using a set of the questionnaire survey. The identified influence factors are perceived usefulness, perceived ease of use, internal and external support and training provided. The original Theory Acceptance Model (TAM) is adapted to explore these factors. Findings reveal that perceived usefulness and perceived ease of use is the key determinant of the auditors' usage of digital analysis audit software while the support and training are not significant factors that influence the usage of digital analysis audit software among auditors. This study can assist the audit management in Malaysia to formulate some practical methods in order to improve the level of usage of digital analysis audit software among their auditors.

ACKNOWLEDGEMENT

TABLE OF CONTENTS

CHAPTER THREE: RESEARCH METHODOLOGY

CHAPTER FOUR: DATA ANALYSIS AND FINDINGS