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Moderating the role of top management commitment in usage of computer-assisted auditing techniques (Article) (Open Access)

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Abstract

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The importance of computer-assisted auditing techniques (CAATs) is widely acknowledged by auditors. However, the current usage of CAATs is not as broad as expected. In this work, the technology–organization–environment framework is used to establish and analyze the organizational factors affecting the post-adoption usage of CAATs. This study also determines whether or not the use of CAATs enhances the audit process. Top management commitment is introduced as a variable that moderates audit firms’ use of CAATs and audit performance. The data used in this work were obtained from auditors of audit firms in Jordan. Analysis results reveal that CAAT usage is affected by the cost–benefit of technology, firm size, readiness and competitive pressure. By contrast, technology compatibility and the complexity of the accounting information systems of clients do not appear to influence CAAT usage. Top management directly influences audit performance and is thus crucial in dictating how auditors utilize CAATs. However, it does not exert a moderating effect (top management x audit firm’s use of CAATs) between audit firms’ use of CAATs and audit performance. Moreover, the use of CAATs improves the overall audit process of audit firms. © 2021, Growing Science. All rights reserved.

Author keywords

CAAT usage, Audit performance, Technology Environment (TOE) framework Organization

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