

# **IT FIT ON AUDITORS' PERFORMANCE IN YEMEN**



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**UUM**  
Universiti Utara Malaysia

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**Universiti Utara Malaysia**

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## ABSTRACT

The alignment between the importance and utilisation of IT (IT fit), and the impact of IT fit on organisational performance has been an issue of concern for many researchers. Therefore, this study examined the effect of organisational, social, individual, and environmental factors on IT fit and on auditors' performance as well as the influence of IT fit on auditors' performance. It also examined the mediating effect of IT fit on the relationship between these independent variables and auditors' performance. Data from 274 auditors were analyzed using the PLS-SEM. The results indicate that auditors perceived their utilisation of IT to be less than the importance of IT, hence providing important insights into the importance and the utilisation of technologies in the context of audit work in Yemen. The findings suggest that information systems audit in Yemen is still at the minimum level. Further analyses on the effect of the independent variables, namely IT knowledge, facilitating resources, IT trust, competitive pressure, management support, client's complexity of the IT system, internalisation and cognitive style, on IT fit show them to be positive and significant. Interestingly, IT fit is found to be a mediator between these eight variables and auditors' performance. This study also finds that management support, IT knowledge, IT trust, internalisation, IT training, client's complexity of the IT System, cognitive style and IT fit have positive and significant effects on auditors' performance. The three most important variables are IT knowledge, facilitating resources, and management support. The findings suggest the important role of IT fit in increasing the effect of these variables on auditors' performance. Therefore, audit firms and professional bodies need to focus on the issue of IT fit to increase the performance of their auditors.

**Keywords:** information technology, external auditors' performance, IT fit, IT importance, IT utilisation

## ABSTRAK

Kesejajaran antara kepentingan dan penggunaan IT (*IT Fit*), serta kesannya ke atas prestasi organisasi masih menjadi isu yang menjadi perhatian para pengkaji. Oleh itu, tujuan utama kajian ini adalah untuk mengkaji faktor organisasi, sosial, individu dan persekitaran yang memberikan kesan ke atas *IT Fit* dan prestasi juruaudit luar. Kajian ini turut meneliti kesan perantaraan *IT Fit* ke atas hubungan antara pemboleh ubah bebas dan prestasi juruaudit luar. Data kajian diperolehi daripada 274 orang juruaudit dan dianalisis menggunakan PLS-SEM. Kajian ini memberikan pemahaman lebih lanjut terhadap kepentingan dan penggunaan teknologi dalam konteks tugas mengaudit di Yemen. Hasil kajian ini memperlihatkan bahawa sistem informasi audit di Yemen masih berada pada paras minimum. Analisis selanjutnya terhadap kesan pemboleh ubah bebas ke atas *IT Fit* sebagai pemboleh ubah bersandar, memperlihatkan lapan pemboleh ubah iaitu, pengetahuan IT, memudahcarakan sumber, kepercayaan IT, tekanan kompetitif, sokongan pengurusan, kompleksiti pelanggan dalam sistem IT, pengantarabangsaan dan gaya kognitif adalah positif serta signifikan. Kajian ini turut mendapati bahawa sokongan pengurusan, pengetahuan IT, kepercayaan IT, pengantarabangsaan, latihan IT, kompleksiti pelanggan terhadap sistem IT, gaya kognitif dan *IT Fit* mempunyai kesan yang signifikan terhadap prestasi juruaudit. *IT Fit* turut menjadi perantara hubungan antara lapan pemboleh ubah ini dan prestasi juruaudit. Manakala, pengetahuan IT, kemudahan sumber dan sokongan pengurusan merupakan tiga pemboleh ubah terpenting. Hasil kajian juga mencadangkan kepentingan peranan *IT Fit* dalam meningkatkan kesan pemboleh ubah ke atas prestasi juruaudit. Oleh itu, firma audit dan badan profesional perlu fokus terhadap kesesuaian antara kepentingan dan manfaat teknologi bagi meningkatkan prestasi juruaudit mereka.

**Kata kunci:** teknologi maklumat, prestasi juruaudit luar, *IT fit*, kepentingan IT, manfaat IT.

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## LIST OF ABBREVIATIONS

AICPA	American Institute of Certified Public Accountant
AIS	Accounting Information Systems
AMOS	Analysis of Moment Structures
AP	Auditors' Performance
AVE	Average Variance Extracted
BI	Behavioural Intention
CC	Client's Complexity of IT System
CEO	Chief Executive Officer
CP	Competitive Pressure
CS	Cognitive Style
ERP	Enterprise Resource Planning
FR	Facilitating Resources
GAO	General Accounting Office
GAS	Utilisation of Generalized Audit Software
IESs	International Education Standards
IFAC	International Federation of Accountants
IK	IT Knowledge
IN	Internalisation
IS	Information Systems
ISACA	Information System Audit and Control Association
IT	Information Technology
IT FIT	Fit between Perceived IT Importance and IT Utilisation
MS	Management Support
PEOU	Perceived Ease of Use
PLS	Partial Least Squares
POB	Public Oversight Board
PU	Perceived Usefulness
Q2	Construct Cross-validated Redundancy
R <sup>2</sup>	R-squared values
RP	Regulations of Professional Bodies
SAS	Statements Auditing Standards
SE	Self-Efficacy
SEM	Structural Equation Modeling
SN	Subjective Norm
SQCS	Statement Concerning Quality Control Standards
TAM	Technology Acceptance Model
TOE	Technology Organisation Environment
TR	IT Training
TRA	Theory of Reasoned Action
TTF	Task-Technology-Fit
TU	IT Trust
UTAUT	Unified Theory of Acceptance and Use of Technology
YACPA	Yemeni Association of Certified Public Accountants

## CHAPTER ONE

### INTRODUCTION

#### 1.1 Background of Study

Currently, the use of information technology (IT) is becoming increasingly important for making effective and efficient business decisions. Over the last few decades, the computer has become one of the most advanced technologies that has a strong effect on many areas, such as business, science, engineering and medicine. Due to the IT revolution, the way organisations conduct business today has drastically changed. IT systems can be used to undertake and execute many functions and tasks; and management is continuously finding new ways to utilise technologies to enhance operational efficiency and help in making effective and efficient decisions.

Professional accountants are no exception. IT requires them to be competent in various kinds of technology, which include software and hardware products, operations of information systems and management and employee processes. In addition, IT knowledge helps in understanding the importance of technologies and to improve IT utilisation to generate the required information (International Federation of Accountants (IFAC), 2006). Competence in IT is very important for professional accountants because of its widespread use in the business world (IFAC, 2001; Ismail & Abidin, 2009).

Professional accountants play several roles, including: (1) the accountant as IT user (e.g., financial controller, tax practitioner and financial manager); (2) the accountant as assurance provider and evaluator (e.g., audit professional, evaluator of information systems and internal financial or operational auditor); (3) the accountant

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