

Key Determinants of External Auditors' Usage of Computer-Assisted Audit Techniques in Sri Lanka

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Abstract

This study investigates the key determinants influencing the usage of Computer-Assisted Audit Techniques (CAATs) among external auditors in Sri Lanka. The research aims to examine the impact of performance expectancy, effort expectancy, facilitating conditions, and social influence on auditors' adoption of CAATs. Adopting a quantitative research approach, data were collected through structured questionnaires distributed to a sample of 120 external auditors working in various audit firms. Descriptive statistics, correlation analysis, and regression analysis were employed to analyze the data. The findings reveal significant relationships between all independent variables and the usage of CAATs. Effort expectancy and facilitating conditions demonstrated a strong positive influence, emphasizing the importance of user-friendliness and the availability of technical and organizational support. Performance expectancy also contributed positively, indicating that auditors recognize the benefits of CAATs in enhancing audit quality and efficiency. Additionally, social influence played a meaningful role, showing that professional encouragement and peer recommendations can support greater adoption. This research provides valuable insights for audit firms, professional bodies, and policymakers to better understand the factors affecting the implementation of CAATs. By addressing these determinants, firms can strengthen their technological integration strategies and training programs to enhance CAAT adoption. The study offers practical recommendations for improving the efficiency and effectiveness of external auditing through greater use of technology within the Sri Lankan audit context.

Keywords: Computer-Assisted Audit Techniques (CAATs), effort expectancy, facilitating conditions, performance expectancy, social influence