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Artificial Intelligence (AI) in Strengthening the Link between Audit Committee Size, Audit Committee Experience, and Audit Quality in SMEs: A Study on Future Auditors in Malaysia

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Abstract

As audit committees adapt to the demands of rapid technological change, AI is becoming a powerful tool that transforms how audits are carried out. Improving financial audit quality may increase investor confidence, firm sustainability, and create a more robust financial ecosystem for economic growth. The findings aim to offer practical insights into how AI can be thoughtfully integrated into audit committee practices. By doing so, this research provides meaningful guidance for practitioners, policymakers, and academics navigating the evolving auditing landscape in Malaysia. This study focuses on AI in increasing audit committee effectiveness and audit quality in Malaysia. As audit committees adapt to the demands of rapid technological change, AI is becoming a powerful tool that transforms how audits are carried out. This study introduces a conceptual framework to examine perceptions of AI's role in supporting audit committee size, and experiences in strengthening audit quality.

Keywords: *Audit Quality, Audit Committee Experience, Audit Committee Size, Economic Growth*

Introduction

Small and medium-sized enterprises (SMEs) playing a crucial role in innovation economic growth. Globally, SMEs represent over 90% of all businesses and make substantial contributions to national GDPs. In Malaysia, SMEs are a key force driving economic growth. Malaysian SMEs are widely valued for their flexibility, resilience, and entrepreneurial drive manufacturing, services, agriculture, and construction [4]. Their role aligns closely with the Madani Economy framework, which emphasizes sustainable growth, good governance, and development that prioritizes the well-being of the people [3].

Through a number of national policies and strategic plans, including the SME Masterplan (2012–2020) and the current 12th Malaysia Plan (2021–2025), the Malaysian government has continuously underlined the significance of SME development. Malaysian regulatory agencies such as the Malaysian Institute of Accountants (MIA) and the Malaysian Code on Corporate Governance (MCCG), continue to emphasise the value of good governance procedures. The MCCG encourages audit committees to exercise professional scepticism, independence, and integrity in their oversight functions [8]. Despite the existence of such frameworks, Malaysia has faced significant audit-related issues, including financial misstatements and audit failures, which are due to poor audit committee performance and a lack of effective governance structures in smaller enterprises [3].

Audit committees play an important role in ensuring high audit quality by monitoring the implementation of best practices in the audit process in SMEs [1][2]. At the same time, as artificial intelligence becomes more widely integrated into audit processes, there is an urgent need to assess students' awareness and willingness to engage with new technological breakthroughs. Audit

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committees are intended to follow good governance principles and ensure sustainable financial management [7].

Auditing presents specific issues in the setting of small and medium-sized firms (SMEs), owing to limited resources and potential client pressure to compromise audit quality. [16] analyse the impact of auditor experience and audit company size on audit quality, concluding that larger audit firms and more experienced auditors provide higher-quality audits.

While academic curricula in Malaysia have begun incorporating digital tools and AI-related content, many students still lack a comprehensive understanding of how these tools are applied in real-world audit settings. The preparedness of students to embrace AI technologies, while maintaining the audit expertise is critical for ensuring the long-term effectiveness of audit functions. Therefore, investigating the extent to which students are equipped to contribute to AI-driven audit processes in SMEs is essential in fostering a future workforce capable of enhancing audit committee performance and overall firm sustainability.

Overview of SME in Malaysia

In Malaysia, SMEs are explicitly classified based on their size and yearly revenue. Small manufacturing enterprises employ 5-75 workers with an annual turnover of RM 300,000 to RM 15 million, while medium-sized enterprises employ 75-200 workers with an annual turnover of RM 15 million to RM 50 million. Small service-based firms employ 5-30 people and create RM 300,000-RM 3 million in revenue, whereas medium enterprises employ 30-75 people and generate between RM 3 million and RM 20 million [5]. Malaysian authorities enforce these requirements, which assist define the extent of compliance, financial reporting, and governance obligations for small and medium-sized firms.

Table 1: Requirements for SME companies in Malaysia

Sector	Type of Enterprise	Employee Range	Annual Turnover (RM)
Manufacturing	Small	5 – 75	300,000 – 15 million
	Medium	75 – 200	15 million – 50 million
Services & Others	Small	5 – 30	300,000 – 3 million
	Medium	30 – 75	3 million – 20 million

Source: SME Corporation Malaysia (2022), *Guideline for New SME Definition*.

According to study by [4], Micro, Small, and Medium Enterprises (MSMEs) account for 96.9% of all registered firms in Malaysia, with 1,101,725 enterprises as of 2023. The analysis shows that micro enterprises make up 69.7%, small enterprises 28.5%, and medium enterprises 1.8%. Figure 1 depicts this distribution, highlighting the significant position of micro and small companies in the national economy, while Figure 2 displays a breakdown by category.

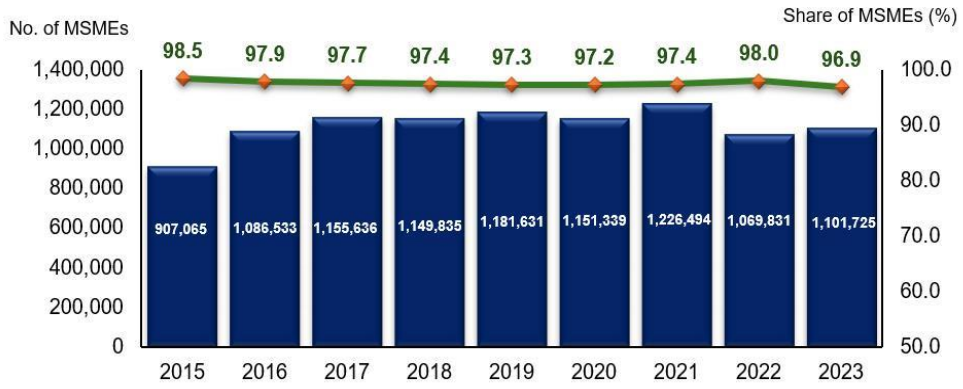


Figure 1: No. of MSMEs from year 2015- 2023. Source: SME Corporation Malaysia (2024).

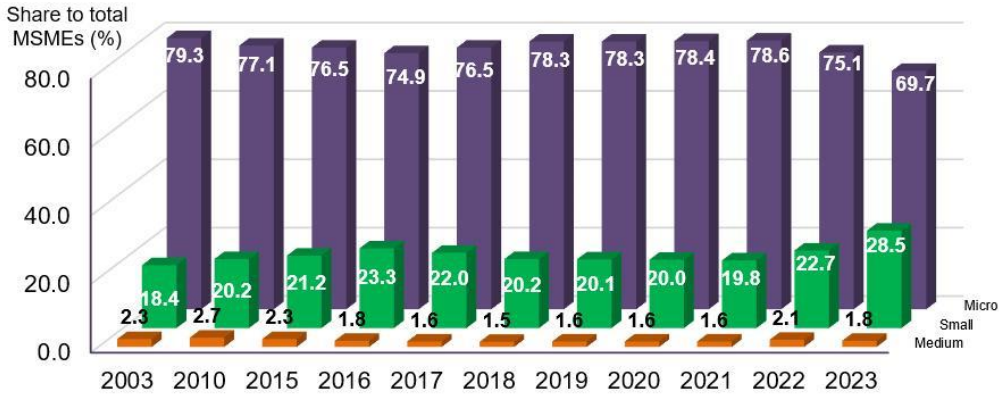


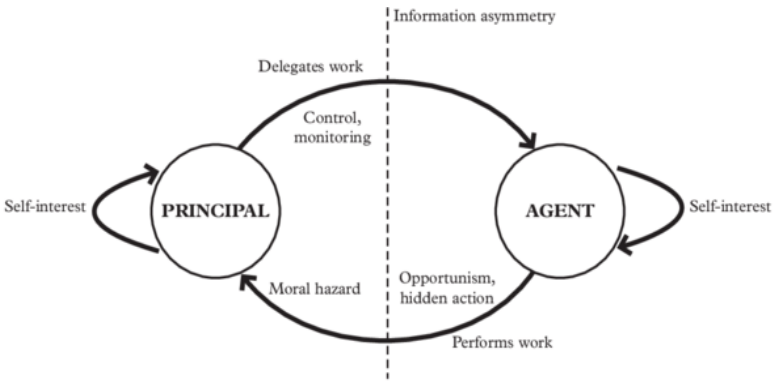
Figure 2: Breakdown of MSMEs by category (micro, small, and medium). Source: SME Corporation Malaysia (2024).

In SMEs, resources are frequently limited and managerial functions are largely centralised, therefore an effective audit committee provides independent oversight while decreasing information asymmetry between management and stakeholders. The audit committee's independence, financial knowledge, size, and frequency of meetings all have a direct impact on its ability to protect the integrity of financial information. These features help to reduce the risk of fraud, improve audit quality, and strengthen investor and creditor confidence [6][7]. Robust audit oversight, particularly for SMEs facing economic instability, can improve strategic decision-making, resource allocation, and long-term sustainability [6][7].

By investigating the relationship between audit committee effectiveness and audit quality in the SME context, this study helps to build governance models that are tailored to the unique characteristics and restrictions of small and medium-sized firms in emerging economies.

Theory

Agency theory tackles conflicts of interest that arise as a result of organisations' separation of ownership and control. Managers' (agents') incentives may differ from those of shareholders (principals), resulting in information asymmetry and the potential for opportunistic behaviour. Future auditors' understanding and preparedness to apply AI can help lessen this disparity since it improves their ability to spot abnormalities, fraud, and other irregularities in financial reporting [9].



AI can help improve the effectiveness of audits and financial reporting, resulting in improved incentive alignment between management and shareholders. Accurate and transparent financial information minimises managers' ability to manipulate results or engage in self-dealing, which benefits shareholders and other stakeholders. Future auditors' adoption of AI can improve the audit committee's ability to function as an effective monitor, lowering agency expenses and fostering greater openness and accountability within organisations [9]. The audit committee plays a vital role in guaranteeing the reliability and integrity of financial reporting, and their experience is frequently recognised as a determining factor in audit quality.

Literature Review

Audit Quality

Audit quality has shifted dramatically in response to changes in the business and regulatory settings [10]. Many scholars have offered different perspectives on defining audit quality with some emphasising the outcome of the audit process such as the reliability and accuracy of the financial statements, focussing on adherence to professional standards, independence, and professional scepticism [10]. [11] The author presents a comprehensive framework for audit quality that considers both outcome and process dimensions. Their findings imply that audit quality indicators include not just the auditor's experience and expertise, but also client characteristics and the overall regulatory environment. Similarly, [12] highlight the challenges associated with measuring audit quality through archival data emphasizing the limitations of using proxies. They advocate for a more holistic approach that incorporates both quantitative and qualitative factors to assess audit quality more comprehensively [13].

Audit quality remains a complex concept because it is inherently unobservable.[10] emphasises this challenge, adding that audit quality is frequently judged indirectly via proxies. One frequent definition of audit quality is the possibility that an auditor would find and report substantial errors in financial statements. However, this viewpoint fails to convey the varied nature of audit quality, which includes important characteristics such as auditor independence, competence, objectivity, and professional scepticism [12].

However, [15] observes that increasing stakeholder demands for increased reliability in both financial and non-financial data put further strain on auditors. Despite these legal measures, issues such as inconsistent enforcement, insufficient resources for smaller audit firms, and the necessity for auditors to engage in continual professional development undercut Malaysia's audit environment.[14] investigates the role of the Big Four firms in improving audit quality, identifying factors such as stricter quality control measures and stronger auditor incentives.

Audit Committee Size

Audit committee size refers to the number of organisational audit committee members and is regarded as a critical factor of audit quality. Numerous research support the premise that adequately sized audit committees improve financial reporting quality. An optimally sized audit committee increases competence, strengthens oversight, and improves the management of financial reporting risks. [18][24][31].

The efficacy of an audit committee is frequently tied to its size which influences the knowledge available, the ability to undertake oversight obligations, and the effectiveness of controlling financial reporting risks. Larger audit committees can tap into a broader set of skills and experiences, encouraging transparency and improving risk mitigation techniques. These committees can improve the likelihood of detecting financial abnormalities and potential fraud by drawing on a wide pool of members, who provide different viewpoints and sector knowledge [9].

Ultimately, the optimal size of an audit committee is determined by the company's individual circumstances, such as size, complexity, and risk profile. While a larger committee may provide potential benefits in terms of expertise and oversight capacity, it is critical to ensure that the committee functions properly and that its members are actively involved in carrying out their obligations and are competent and experienced [18].

According to the past study, the bigger the committee, the more directors will bring along diversified background, hence adding to the capability of the committee in monitoring financial reporting. However, overly large ACs may therefore suffer from inefficiencies in workload and process management issues which impede their effectiveness [9][18].

On the other hand, small-sized committees may fail to handle tasks with complexity, but when the committee comprises large numbers, focus and participation may be lower as well as confidentiality issues. In Malaysia, the commission recommends a minimum of three members and not exceeding five. However, despite these findings, agency theory underpins the audit committee as being indispensable due to the risk factors such as the abuse of power; hence, various studies support

the view that an optimally sized AC enhances financial reporting quality [21]. Furthermore, tiny committees may face a lack of participation, which may jeopardise the quality of supervision and increase the risks of confidentiality breaches due to limited discussion among members [9][18].

Audit Committee Experience

The experience of audit committee members referring to the collective expertise and background that such members bring to the committee. It includes their respective tenures, age, professional qualifications, and prior service experience in such a capacity [22]. Through the studies, audit committee experience is measured by the number of members with backgrounds related to the accounting or finance. Accounting experience includes roles like Vice President of Finance, CFO, or accounting officer. While the financial experience covers roles in investment banking, loan, and financial analysis [18].

According to the previous studies, experience of the audit committee is a critical factor that influencing audit quality, particularly in the area of financial reporting. The main determinants of audit committee experience that affect audit quality include financial expertise, years of experience, and industry-specific knowledge [18]. Experienced audit committee members, particularly those with extensive financial and accounting knowledge, as well as industry-specific experience, are capable of providing complete oversight. This experience reduces the risk of financial misstatements or omissions in financial reporting while also reducing conflicts between management and auditors, resulting in more accurate and transparent financial disclosures. A study found that more experienced and financially knowledgeable audit committee members are related with higher audit quality [22].

Similarly, KPMG's 2025 audit committee agenda highlights the critical need for committees to possess the right skill sets and experience to address evolving risks such as cybersecurity, geopolitical volatility, and emerging technologies like AI, all of which impact financial reporting quality [25]. Prior audit committee experience will impart more knowledge and assurance to the audit committee during negotiations with the external auditor, and in mediating corporate management/external auditor disagreements, which leads to reduce overall audit report lag.

Artificial Intelligence (AI)

Artificial intelligence (AI) is rapidly being used with its talents in data analytics, pattern recognition, and anomaly detection that offers the tools to analyse large amounts of data more precisely and faster than ever before [9][19]. The use of AI technologies such as machine learning and natural language processing enables auditors to focus on higher-risk areas and deliver deeper insights, hence increasing the overall dependability of audit results [26,27].

Additionally, by lessening the impact of cognitive biases that normally influence human auditors, AI can increase the consistency and objectivity of audit judgements [6]. AI solutions can more accurately analyse risks and assist in making data-driven choices through predictive analytics and continuous learning. According to recent research, using AI in audits can result in more in-depth analyses of financial transactions and improved fraud detection, which will increase stakeholders' trust in the audited financial statements [28,29]. AI improves quality by allowing auditors to devote more time to strategic analysis and critical thinking by automating repetitive duties [33].

Research Hypotheses and Methods

H1 Audit committee size has a significant effect on audit quality.

Regardless of the committee's size, some research indicates that the length of time that members of audit committees serve on the board represents their cumulative firm-specific knowledge [22][23]. [17] further emphasizes the role of the audit committee in improving audit quality, suggesting that the size of the audit committee significantly contribute to reducing information asymmetry and agency problems, thereby enhancing audit quality.

Additionally, studies indicate that there may be a non-linear relationship between audit committee size and audit quality [24,25]. The success of a larger committee is dependent on the experience and involvement of its members [30,31], but merely expanding the number without guaranteeing sufficient expertise may not always result in greater audit quality. Although a larger committee may offer a wider range of viewpoints, if it is not properly run, it may also grow cumbersome and ineffective [29]. According to a study by [32,33], the size of the audit committee is significantly correlated with return on assets,

indicating that there may be a connection between the size of the committee and the financial success of the company, which is also correlated with audit quality.

These results highlight the need for additional research into the variables affecting audit effectiveness and highlight the fact that improved financial reporting is not always ensured by the presence of an appropriately sized committee [1][24][32].

H2 Experience of the audit committee has a significant effect on audit quality.

The experience of the audit committee is frequently mentioned as a crucial element impacting audit quality, and their involvement in guaranteeing the accuracy and dependability of financial reporting is crucial [30]. An audit of higher quality is facilitated by an experienced audit committee's ability to evaluate the efficacy of internal controls, comprehend complicated accounting issues, and question management's decisions [32].

The composition and expertise of the audit committee significantly impact the quality of financial reporting and the effectiveness of the audit process [29, 47,48]. The presence of board and audit committee members with corporate or financial backgrounds is associated with firms exhibiting smaller discretionary current accruals suggesting a constraint on earnings management practices [33,34]. Some characteristics of audit committees are essential to ensuring that environmental, social and economic data are reported [34,35,49]. This underscores the importance of having knowledgeable and experienced individuals on the audit committee who can provide effective audit oversight.

H3 Artificial intelligence mediates the audit committee size on audit quality.

A larger audit committee may encourage deeper integration of AI technologies inside the audit process, ultimately affecting audit quality [36][37]. Members having the expertise to assess the possible advantages and hazards of AI in auditing may be more likely to be included on a larger audit committee. Data analysis, fraud detection, and risk assessment are among the tasks that these technologies can help with. According to agency theory, AI can improve management's oversight and accountability while assisting in the reduction of information asymmetry [38,39,40]. Therefore, the use of AI may be the way that a bigger, better-informed audit committee affects the accuracy and dependability of financial reporting.

H4 Artificial intelligence mediates the experience of the audit committee on audit quality.

The audit committee's experience plays a crucial role in addressing the challenges and risks associated with AI adoption in auditing like bias and data security [27]. Experienced members can help ensure safeguards are in place and that AI is used ethically [9]. AI adoption mediates the relationship between audit committee experience and audit quality [41,42] drives the successful integration of AI technologies within the audit process which in turn enhances audit quality. An experienced audit committee is better equipped to understand complex accounting issues. More effective use of AI in tasks such as risk assessment, fraud detection, and data analysis, improving the reliability of financial reporting that the audit committee oversees [43,44].

The integration of AI into auditing offers opportunities to automate repetitive tasks and enhance the accuracy and efficiency of audit procedures [9]. For example, AI-powered technologies can help with the collection of audit data and the automatic compilation of working papers [20]. Recent surveys indicate that AI is critical to companies' short-term success [45,46], it an emerging oversight responsibility for audit committees. Experienced audit committee members can improve the effectiveness of the audit process and the reliability and integrity of financial reporting by using their expertise to guide the installation and oversight of AI technology, hence increasing trust in financial statements [25].

Research Framework

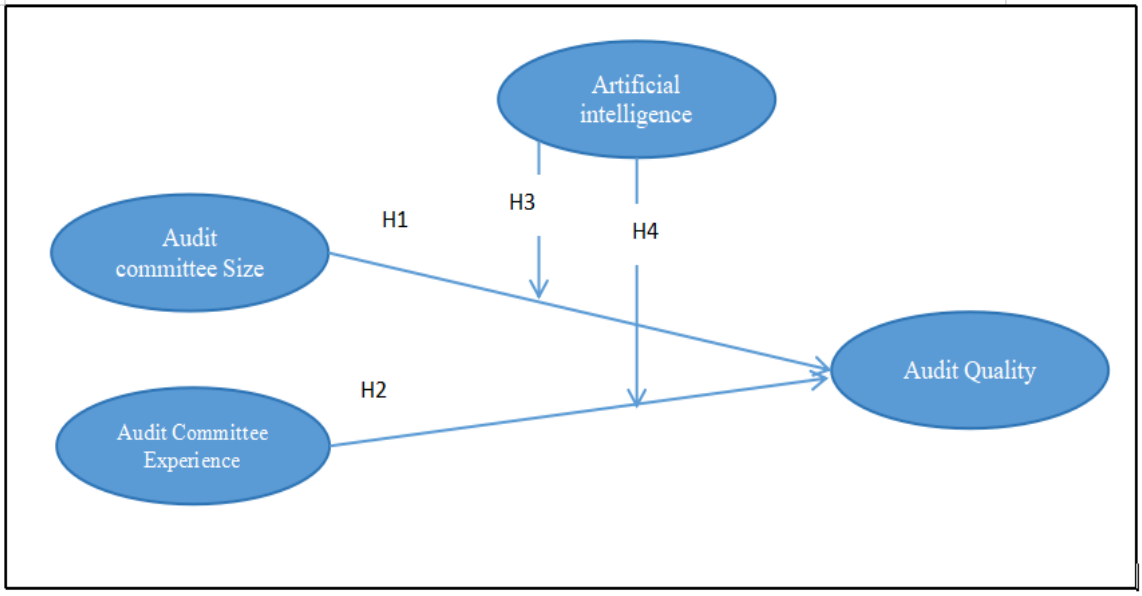


Figure 1

Discussion

As prospective auditors, students must understand these dynamics in order to properly evaluate the efficacy of audit committees in real-world circumstances in SMEs. Another significant finding is students' rising knowledge of the importance of technological breakthroughs, particularly artificial intelligence (AI) in improving audit quality. This indicates a need for more education on how technological tools can be leveraged by audit committees to enhance the audit quality.

Conclusion

Audit committees play an important role in improving audit quality with skilled members and robust working audit experience. In this context, the use of new technologies such as artificial intelligence can considerably improve audit quality by increasing efficiency and accuracy. This, in turn, will help to create a more resilient, transparent, and sustainable business climate for SMEs, promoting continuing economic growth.

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