

# THE USEFULNESS OF THE NON-FINANCIAL INFORMATION FROM THE AUDITORS' PERSPECTIVE IN MALAYSIA

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## ABSTRACT

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The objective of this research is to evaluate the level of usefulness of non-financial information from auditors' perspective, highlights the factor or reasons that caused auditors used the non-financial information, highlights the possible barriers that restrict auditors from obtaining and using the non-financial information.

The methods that which were used in this research were Estimate the populations mean  $\mu$  for a large sample, which are number of sample  $\geq 30$  with 95% of confidence interval and Frequent distribution. Both if these methods which were used to highlight the factors that caused auditors used the non-financial information and the possible barriers that restrict auditors from obtaining and using them. Frequency distribution was used to test the relationship between the level of usefulness of non-financial information and size of companies. Besides, Chi-square test which was used to test the relationship between the level of usefulness of non-financial information and the demography, working experience and the size of audit firms that auditors work in.

The result obtained showed that the level of usefulness of the non-financial information is directly proportional with the clients' sizes of the business. The non-financial information would become very important or useful to auditors when the sizes of the clients' company are increasing. The demography of auditors would not affect or not associate at all with the level of usefulness of non-financial information. Besides, several main factors and possible barriers that restrict auditors' from obtaining and using the non-financial information were highlighted.

After the data had been collected and analyzed, recommendation or comment will be given based on the results obtained and to what extend the results will affect every one of us.