

Beyond Face-to-Face: The New Norms of Expert-Client Communication in Malaysia

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ABSTRACT

Technology is becoming more important for communication between experts and clients since digital communication tools are now a common part of the workplace. This shift raises questions about how professionals communicate with clients and exchange information across various media. Actual usage remains low despite high awareness and confidence in technology, and this has raised an awareness–use gap. This study examines the use of technology in communication between experts and clients by using the auditing profession in Malaysia as a representative sample. Drawing on responses from practising auditors at Malaysian audit firms, this exploratory pilot study examines the types and frequency of use of technology-mediated communication (TMC) tools, as well as their perceived role in facilitating key audit communication tasks. The findings indicate a growing use of TMC. In line with Channel Expansion Theory, auditors' experience with TMC is reflected in their usage patterns. Almost 70% of respondents reported regular use of TMC tools with clients, with email being the most common (76%), followed by instant messaging (55%). In comparison, 94% reported that they never use social media for client communication. This suggests a more selective approach among professionals in adapting to changing communication practices. By examining a critical professional context, this study expands the understanding of mediated communication in expert-client interactions. It offers direction for future research on the use of technology in practice. It also has practical implications for improving the effectiveness of digital communication within organisational settings.

Keywords: *Professionals, technology-mediated communication (TMC), expert-client interaction, auditing, patterns.*

INTRODUCTION

It has long been recognised that technological tools influence and enhance professional communication and interactions, particularly in client-facing roles where clear, timely, and effective exchanges are critical. Technology has improved how experts communicate through mediated channels by enabling the use of various technological media for clearer and more efficient interaction. The evolution of communication technology has made it more diverse and accessible, providing professionals with increased opportunities to stay connected with clients. COVID-19 has further led these professionals to increasingly depend on technology-mediated communication (TMC). As the pandemic eases, there is a growing demand to substitute in-person communication with technologically mediated alternatives (Osler & Zahavi, 2023). This shift highlights the growing importance of TMC in modern professional contexts. It also calls for greater adoption of digital tools to enhance communication efficiency.

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In such instances, effective communication plays a crucial role for professionals in the audit field. Clear and open communication between audit experts (i.e., auditors) and clients is important to facilitate the audit process (Ahlkvist & Lagerlöf, 2017). It enhances stronger auditor-client relationships, resulting in higher-quality audit services (Fontaine et al., 2013). Bobek et al. (2012) presented evidence regarding the extent of interactions between auditors and clients in effectively addressing and resolving difficulties encountered during an audit. Finding the right way to communicate and using the most effective form is crucial for audit engagements.

Many researchers have attested to the adoption of TMC as a communication medium in expert-client interaction within various organisational settings (e.g., Bayor et al., 2025; Krynski et al., 2018; Mulrooney et al., 2024; Siitonen & Aira, 2019). TMC has also been widely adopted by many audit firms due to its growing use among auditors and ongoing improvements (Bennet & Hatfield, 2018; Murthy & Kerr, 2004; Smith et al., 2012; Zimmerman, 2016; Sidgman et al., 2021). Annelin and Che (2024) measured auditors' use of phone, email, teleconferencing, and other technologies to communicate and found that, on average, 83% use technology, while 17% use face-to-face (F2F) methods. Staff auditors, primarily from the younger demographic, are more likely to use computer-mediated communication when communicating with clients (Bennet & Hatfield, 2018). Being accustomed to using technology in their personal lives has helped them develop skills in conveying emotions and interpreting messages effectively through digital communication. These generations continue to enter and become more represented in audit firms, thus, their comfort with TMC is likely to influence how often it is used, as well as their preference for it in professional auditor-client communication.

However, these prior studies offer limited insight into how auditors use specific tools in day-to-day audit tasks despite their reported TMC adoption. Existing research has not sufficiently explored the frequency, consistency, or task-specific application of TMC in auditor-client communication. Moreover, much of this evidence comes from Western settings. It thus raises questions about whether similar patterns apply in Malaysia.

There has been a strong push to increase technology use through several national plans. For instance, the Malaysian Investment Development Authority (MIDA) plays a crucial role in encouraging investment in communication technology to enhance the country's position in the digital economy. In addition, one of the key strategies under the New Industrial Master Plan (NIMP) 2030 is to accelerate the adoption of technology across the country. The local audit industry is beginning to integrate more advanced technologies. For instance, the Malaysian Institute of Accountants (MIA) has established the Digital Economy Task Force. It introduced the MIA Digital Technology Blueprint to guide the digital transformation of the accounting and audit profession for the digital era. Reports from Malaysia's 2022 Use of Technology by Auditors survey also indicate that almost 80% of firms use technology in managing external audit engagements. It is thus beneficial to explore how Malaysian professionals, such as auditors, are adapting to and experiencing TMC in their professional audit engagements.

The technological gap, however, remains a significant issue. Although the tools are available, professionals such as auditors may not consistently use them individually. Some professionals or firms may not have equal access to the latest communication tools and technologies due to variations in budget, infrastructure, or size (CPA Australia & Malaysian Institute of Accountants, 2022). Some communication tools, such as email, can increase the likelihood of message misinterpretation (Kock, 2005) and are generally less preferred for tasks

involving higher risk. Using richer communication modes, such as video, can distract professionals and lead to overestimating the quality of client responses, thereby limiting the follow-up questions (Durkin et al., 2021). The use of digital communication platforms has also been reported to cause technostress due to information overload (Aris et al., 2023; Silard et al., 2023). In addition to tool-specific limitations, staff auditors, managers, and partners report differences in their perceptions of when to use TMC. Staff auditors are likely to use TMC in their interactions with clients more often than partners would prefer staff to do. Likewise, many audit firms, especially in developing countries (Mohd Noor et al., 2022; Perera & Abeygunasekera, 2022; Siew et al., 2020) and small firms (Ahmadu & Taimin, 2023; Gungor & Adiloglu, 2019), continue to underutilise technology.

Given the widespread preference and the strong institutional push for greater adoption, the authors note that far less is known about how professionals, as individuals, experience and integrate specific TMC tools into their day-to-day interaction, particularly across different firm types and demographic profiles. The 2022 Malaysian auditors' technology adoption survey by MIA highlights a discrepancy between awareness of technology and its regular use in practice, creating an adoption gap. Auditors show strong confidence in the technology's importance and greater interest in technology trends, but their actual adoption rate remains low.

Critically, existing findings essentially treat technology as a single category. Thus, it overlooks the usage of specific communication tools, particularly those used for professional communication. Previous studies in the professional auditing context provide only a partial understanding of certain traditional communication media, like a clear emphasis on comparisons between email and F2F interactions (Bennet & Hatfield, 2018; Saiewitz, 2018). As such, there remains a limited understanding of the broader range of TMC tools that professionals use in their practice and of their frequency of use. This gap highlights the importance of providing user-level insights into TMC usage in real audit practice. These user-level insights would contribute to a broader understanding of expert-client communication in professional service settings.

This study is conceptually rooted in Channel Expansion Theory, which explains that individuals' choice of a medium is shaped by the medium's characteristics, their experience with it and the task in which it is used (Carlson & Zmud, 1999). It directly aligns with this study's focus which is on auditors' usage patterns after using TMC.

This exploratory pilot study seeks to gather initial insights into TMC usage patterns and professionals' preferences in expert-client communication. Drawing on auditors as the representative group, we explore how these experts communicate with audit clients using TMC. This study aims to examine how auditors in Malaysia use TMC in performing communication-related audit tasks as well as the extent and patterns of TMC usage among auditors.

The rest of the paper is structured as follows. Section 2 presents a review of the literature, and Section 3 provides a brief discussion of the methodology employed. Section 4 presents the results and discusses the findings. Section 5 concludes with the study's key takeaways and highlights the implications based on insights from the literature.

LITERATURE REVIEW

Technology-Mediated Communication: Definition and Scope

Technology-mediated communication refers to any form of communication that utilises a technological medium rather than F2F communication (Holland, 2024). It encompasses both the technology itself and the behavioural aspects of a person engaging in communication through these tools (Gattiker & Stollemaier, 2012). TMC plays a critical role in sustaining daily communications, especially when F2F meetings are not feasible (Soh et al., 2025). Technology mimics some characteristics of F2F communication by enabling verbal, visual, and auditory elements, offering a synchronous, instant, and cost-free communication experience (Kloc-Nowak & Ryan, 2025). However, as much as technologies replicate elements of F2F, authors believe they still fall short of fully substituting for in-person richness.

Across sectors, the digital transition has enabled TMC through a range of tools and platforms. This shift is evident in diverse expert–client contexts but the purposes and outcomes often differ across professions. Educational institutions use computer conferencing, interactive video, and audio graphics for joint teacher–student interaction (Vrasidas & Zembylas, 2003), yet the success may depend on students’ technological readiness. Professional sellers are utilising email, voicemail, audio and video conferencing, web-based ordering, and electronic data interchange (EDI) systems to enhance the speed and quality of customer service (Macdonald & Smith, 2004). Police services use social media platforms, such as Facebook, to engage with the public (Mulrooney et al., 2024). Public health communications utilise a range of channels to reach their target audiences (Bayor et al., 2025), but user trust remains a challenge. Communication between patients and doctors are increasingly mediated by electronic devices, with WhatsApp Messenger being the preferred communication tool, followed by email and patient portals (Krynski et al., 2018).

Indeed, digital communication was already preferred over in-person interaction long before the COVID-19 pandemic. However, as organisations switched entirely to digital during the pandemic years, their dependence on TMC increased significantly (De & Bakhshi, 2024; Jarva & Zeitler, 2024). Internal asynchronous communication tools, including email, instant messages, and online text-based chats, were reported to be used more frequently during remote work (Suortti & Sivunen, 2024). The use of video tools (e.g., Skype, Microsoft Teams, Zoom, and Google Meet) has also become commonplace in the digitalised workplace (Koponen et al., 2025). The increased use of AI and robotics, such as chatbots, expands the scope of TMC to enable the integration of human and non-human communication in the workplace (Koponen et al., 2025).

Overall, while TMC is widely used, its effectiveness is highly context-dependent and broad adoption does not necessarily translate into better outcomes. Studies on newer tools have mostly examined broad organisational contexts but have not critically examined how these tools align with the professional communication needs. This highlights the need to examine how TMC, including newer tools, is used in specialised settings such as auditing, rather than assuming general workplace findings apply.

Benefits and Challenges

The reliance on TMC has created both opportunities and challenges. Firms that were accustomed to virtual communication tools experienced quick, smooth communication with others (Jarva & Zeitler, 2024). There is generally greater comfort with using TMC than with F2F interaction, as it allows better control over self-presentation and message delivery, feels safer, and reduces social pressure (Lacombe et al., 2024). TMC has also enabled networked

collaboration with the broader work community (Suortti & Sivunen, 2024) and increased the number of interpersonal relationships at work (Siitonen & Aira, 2019). TMC tools like video communication retain much of the social presence and richness associated with F2F communication. They also offer more convenience and efficiency (Durkin et al., 2021).

Despite certain advantages, TMC also poses significant challenges for many users. Users often struggle with technical issues, such as a lack of technical knowledge and limited internet connections (Koponen et al., 2025). These difficulties cause communication delays, disruptions, and feeling pressured to use unfamiliar technology. Delayed audio and video, along with the absence of F2F contact, can increase strain and technology fatigue. This makes communication more exhausting (Silard et al., 2023; Suortti & Sivunen, 2024). Being more visible in virtual environments thus requires greater effort to stay engaged than in F2F meetings.

Moreover, the absence of non-verbal cues and the structured nature of TMC make it more difficult to build expert-client relationships (Koponen et al., 2025). Not knowing how the recipient will respond in these virtual spaces often leads to interruptions, ineffective communication, and reduced connections (De & Bakhshi, 2024). Many respondents reported that TMC limits task-related interactions because it typically requires more time, effort, and planning than F2F interactions (De & Bakhshi, 2024).

These mixed findings on TMC's benefits and challenges show that its use is not always positive across professions. This highlights a gap in understanding how these technologies truly impact communication effectiveness. It also suggests the need for further study of usage patterns.

Trends in TMC Usage

TMC has been a preferred mode of expert-client communication over F2F communication across various professional domains. It serves as an important tool for public health communication, where it evolves from traditional mass media to increasingly leveraging digital tools (Bayor et al., 2025). F2F communication between doctors and patients is expected to decline in the coming decades, as communication becomes increasingly mediated through electronic technologies (Krynski et al., 2018). In education, studies have reported fewer F2F interactions in universities, while online communication is becoming more important due to the rise of computer-mediated communication. More recently, studies have highlighted the growing use of videoconferencing platforms and social media. This reflects an ongoing trend toward more immediate and accessible communication technologies in education (Bylieva & Moccozet, 2021). There is also a growing trend among police services to utilise various technology-enabled communications, including extensive use of social media platforms to engage with clients (Mulrooney et al., 2024).

In recent years, particularly during the pandemic, organisations' complete shift to remote work has led to a significant increase in TMC dependence (De & Bakhshi, 2024) among knowledge professionals, rather than using them merely as supplementary tools for regular F2F communication at the office. The use of virtual communication tools has increased, with Microsoft Teams becoming the dominant communication platform (Jarva & Zeitler, 2024). This trend is expected to continue, with projections indicating that by 2024, approximately 75% of business meetings will take place virtually (Harrison et al., 2024).

Despite evidence of growing TMC usage, they rarely focus on high-stakes professionals who interact with multiple stakeholders and operate in increasingly standardised work environments. As a result, little is known about how auditors use these tools in practice, or whether they promote uniformity while limiting flexibility in other forms of communication.

Technology Usage in Auditing

The widespread adoption of technology in organisations has made its use in auditing a necessity (Afsay et al., 2023). Today, technology is an integral part of all major phases of the audit process, helping reduce or eliminate time spent on audit tasks. This, in turn, contributes to better audit judgments and supports consistent audit quality. Compared to a decade ago, auditors now rely more heavily on IT applications. Notably, studies have found evidence that auditors may prefer to use even more technology in their audits than they currently do (Lowe et al., 2017).

Several tools have had a profound impact, such as the wide usage of spreadsheets for preparing work paper schedules, time budgets, trial balances, consolidations, and tax provision calculations (Pongpatrachai et al., 2014). Audit software and computer-assisted audit techniques (CAATs) are increasingly used to assist auditors in handling complex tasks, testing the effectiveness of internal controls, and improving fraud detection (Braun & Davis, 2003; Daoud et al., 2021). Generalised audit software (GAS) allows auditors to examine clients' voluminous data and assess clients' accounting systems (Thottoli & Thomas, 2022). Meanwhile, emerging technologies like blockchain have introduced real-time access to financial records. This enables more automated, intelligent, and autonomous audit procedures that promote transparency, traceability, and cost savings (Perera & Abeygunasekera, 2022). Similarly, artificial intelligence (AI) and machine learning are increasingly used in supporting remote audits by detecting anomalies and automating previously manual tasks (Handoko et al., 2023). By 2025, it is estimated that 30% of audit work in firms will be performed using AI tools (Nguyen et al., 2024). Auditors have also adopted data analytics to fully extract data and support the analysis of large datasets (Suppiah & Arumugam, 2023). Together, these technologies are reshaping audit processes and strengthening audit quality.

In Malaysia, technology is extensively used in audit procedures across all types of audit clients. A collaboration survey between CPA Australia and the Malaysian Audit Oversight Board has examined Malaysian auditors' perspectives on the adoption of technology in external audits. The findings reveal that the Big Four firms mostly use technology in their audits. In contrast, observations in small and medium-sized firms indicate that technology uptake is generally moderate in their external audit processes. It was observed that over 90% of participants had used a digital tool to communicate with audit clients. Approximately 56% used it extensively, 35% moderately, and 6% minimally. The extensive use is anticipated, considering that the audit profession had to conduct audit procedures remotely during the pandemic.

Overall, auditors across both Big Four firms and other firms have a similar perspective on the influence of technology on audit quality and efficiency. Most firms reported that the use of technology moderately enhances audit efficiency and moderately improves audit quality. The literature, however, largely reflects a firm-level view of technology adoption, overlooking the individual auditor's perspective and offering little insight into how these tools are used in practice.

Trends in TMC Usage in Auditing

a. Usage Trends in Actual Practice

Practically, the growing use of digital tools has also expanded auditor-client communication beyond face-to-face interactions. Auditors increasingly rely on email communication with clients and among audit team members (Bennet & Hatfield, 2018). Clients also showed a greater preference for email audit requests than for in-person requests (Saiewitz, 2018). The current generation of auditors also grew up using text-messaging technology (Sidgman et al., 2021). Furthermore, improvements in technology enable video communication (e.g., Skype or Zoom meetings) to provide the convenience and efficiency of remote auditing while preserving much of the social presence and richness associated with F2F communication (Durkin et al., 2021). According to the Technology Adoption by Malaysia's Accountancy Profession Survey 2022, among the top five technologies adopted due to the pandemic are video conferencing and group collaboration tools. A similar survey conducted in 2025 showed a steady upward trend in the use of mobile technologies, indicating the profession's ongoing digital transformation. Compared to other technologies, cloud applications have shown a higher usage rate over the past one to three years. Respondents also indicated plans to adopt sustainability tools, such as AI in the next three years. This shows that interest in these areas is likely to continue. However, the survey showed that more respondents were in the early adoption stage, while fewer were in the high adoption stage (over 70%). This shift suggests that existing users are reducing their use despite initially showing interest in adopting the technology. Taken together, the findings indicate issues with sustaining use and full integration into audit work, as well as signs of dissatisfaction after initial adoption.

Apart from these challenges, many of the prior trend studies were conducted in the pre-pandemic era, before technology became deeply embedded in everyday audit communication. Post-pandemic surveys (e.g., 2022 and 2025) focus mainly on technology as work or productivity tools rather than as communication media. As a result, existing evidence does not fully capture how auditors currently use specific TMC tools with clients, leaving a gap in understanding auditors' recent communication patterns.

b. Usage Research Trend

The body of research on TMC usage in the auditing context, one form of expert-client interaction, mainly focuses on how specific TMC tools (e.g., email, video conferencing, and chat) influence auditor judgments, client responses, and team performance (e.g., Bennet & Hatfield, 2018; Durkin et al., 2021; Zimmerman, 2016). Several studies have examined clients' perceptions of different modes (e.g., Saiewitz, 2018; Saiewitz & Kida, 2018), while a few explored auditor preferences for communication channels when interacting with clients (Carlisle & Hamilton, 2021). Most prior studies have focused on email-based communication (e.g., Saiewitz & Kida, 2018; Zimmerman, 2016). However, relatively little is known about the broader range of TMC tools that auditors are currently using in practice.

The studies listed in Table 1 reflect the limited number of published works that focus on TMC in the auditing context. Research has largely focused on email-based communication and isolated communication tasks. Only a few recent studies have expanded to include alternative communication tools, such as video conferencing. None has examined broader patterns of continuous TMC use across the audit process. This highlights that academic research on TMC in auditing remains limited and underdeveloped despite auditors' increasing reliance on various digital communication tools.

Table 1: Overview of prior studies in the auditing context

Year	Study	Focus Area
2012	Smith et al.	Understanding why computer-mediated fraud brainstorming session outperforms face-to-face brainstorming.
2016	Zimmerman	The factors that impact auditor professional scepticism during client inquiries conducted through email.
2018	Bennet & Hatfield	Increased use of computer-mediated communication (email communication) and its effect on sceptical behaviour.
2018	Saiewitz	Clients' perception of auditor email versus in-person inquiries.
2018	Saiewitz & Kida	Investigate whether receiving an auditor inquiry via email differentially affects client responses as compared to more traditional modes of inquiry.
2021	Durkin et al.	Effect of communication modes (i.e., email and video communication) on auditors' performance.
2021	Sidgman et al.	The effect of alternative modes of communication on team performance (face-to-face, discussion board, and chatroom).
2022	Thottoli & Thomas	Investigate the relationship between the characteristics of information and communication technology (ICT) and ICT adoption and audit practices.
2021	Carlisle & Jenkins	The effect of communication mode (email and video conferencing) on the persuasiveness of evidence during remote auditor-client interactions.
2021	Carlisle & Hamilton	The factors influencing staff auditors' preferences for and use of different communication modes (email vs. face-to-face) in auditor-client interactions.

Research Gap

While TMC has received increasing scholarly attention in recent years, much of this research has focused on informal or social contexts (e.g., Courtice et al., 2025; Lacombe et al., 2024; Soh et al., 2025). In contrast, communication practices within professional or expert-client settings remain comparatively underexplored. Within this broader gap, fewer studies (e.g., Carlisle & Hamilton, 2021; Saiewitz & Kida, 2018) have examined the changing trends and patterns of TMC use in professional audit practice. There is a significant gap in the literature on how auditors, as professionals, use TMC tools in practice particularly regarding usage patterns, variability, and frequency. Furthermore, prior studies have focused more on email-based communication (e.g., Saiewitz & Kida, 2018; Zimmerman, 2016). Little attention is paid to the broader range of TMC tools being used in their actual practice. This study fills the gap by examining how often different TMC tools are used and how their usage varies among auditors. The findings will provide a clearer picture of communication habits in a professional context and highlight a gap that is often overlooked in broader organisational communication studies. Moreover, much of the existing literature focuses on periods when the use of TMC was still emerging or optional. In contrast, this study is conducted beyond a post-crisis context where organisations begin to transition back to more traditional or hybrid work arrangements. It offers better insight into how professionals adapt to sustained use of TMC, even as F2F options become viable again.

METHODOLOGY

Sample and Data Collection

This study employs a descriptive research design to examine current trends in the use of technology as a mediator of expert–client communication by using auditors as a representative group of professionals. A pilot study was conducted using a self-administered online survey distributed via a Google Form link to potential respondents. The researchers have personally approached auditors and invited them to participate in the study. The target group were external auditors working in audit firms in Malaysia. Respondents were selected

via convenience sampling. They were informed about the study’s purpose and voluntarily completed the online survey. Responses were anonymous to encourage honest feedback. Data were collected to examine the frequency of technology use in auditor–client communication, the types of TMC tools employed (e.g., email, video calls, messaging), years of experience with the technology, and post-COVID usage frequency in communication practices. This study draws on a small convenience sample of auditors, thus, the findings are preliminary and may not fully represent the broader auditing profession in Malaysia.

Profile of Respondents

Demographic variables provide respondents’ profiles, which help to interpret the analysis of outcomes. Table 2 shows the demographics of the respondents. A total of 33 auditors participated in this pilot study, of whom 39.4% were male, and 60.6% were female. Most respondents (93.9%) were in the 25-34 age group, while a small proportion (6.1%) were aged 19-24. In terms of education, 87.9% held a bachelor’s degree, while 12.1% reported a professional qualification as their highest level of education. Most respondents (81.8%) were audit associates, followed by 15.2% who were senior associates or supervisors and 3.0% who were audit managers. Regarding audit experience, 78.8% had between one and five years of service, while the remaining 21.2% had less than one year of experience.

The respondents come from both Big Four and non-Big Four audit firms. Nearly half (48.5%) were employed at Big Four firms, while the remaining 51.5% worked at non-Big Four firms, comprising 30.3% from small firms (2–4 partners or sole proprietors), 12.1% from medium-sized firms (5–9 partners), and 9.1% from large firms (10 or more partners). In terms of work location, most auditors (81.8%) were based in the Central Region of Malaysia, while the smaller portions were from the Eastern and Southern Regions, each accounting for 9.1% of the total sample.

Table 2: Profile of respondents

Item	Frequency	Percentage (%)
Gender		
Male	13	39.4
Female	20	60.6
Total	33	100
Age		
19-24	2	6.1
25-34	31	93.9
Total	33	
Highest Education Level		
Bachelor’s degree	29	87.9
Professional qualification	4	12.1
Total	33	
Job Position		
Audit associate	27	81.8
Senior associate/Supervisor	5	15.2
Audit manager	1	3.0
Total	33	100
Years of Service in Audit		
Below 1 year	7	21.2
1-5 years	26	78.8
Total	33	100

Audit Firm size		
Big Four	16	48.5
Non-Big Four:		
Small (2/4 partners/Sole proprietor)	10	30.3
Medium-sized (5-9 partners)	4	12.1
Large (10 partners and above)	3	9.1
Total	33	100
Audit Firm Location		
Central region	27	81.8
Eastern region	3	9.1
Southern region	3	9.1
Total	33	100

RESULTS AND DISCUSSION

Descriptive Findings and Discussion

a. Communication-Related Task

Figure 1 shows that auditors use TMC tools in various audit-related tasks. The most frequently selected task was communicating over documentation (97%, n = 32). This indicates that TMC is essential in document exchange and review. This aligns with prior evidence that shows that auditors rely more on technology when communicating urgent matters or making documentation requests (Carlisle & Hamilton, 2021). This was followed by communication about substantive tests (81.8%) and discussion of audit findings (78.8%). It demonstrates that TMC is widely used during the technical and evaluative stages of the audit process. A large proportion of respondents also used TMC for audit planning and communication (69.7%) and audit negotiation (54.5%), including topics such as audit fees and adjustments. TMC was used less frequently for communicating internal controls (51.5%) and for fraud risk discussions (36.4%), possibly due to the sensitive or judgment-heavy nature of these areas.

Overall, the results indicate that TMC tools are broadly used throughout the audit work cycle, especially for documentation and substantive testing inquiries. This type of routine, information-based work is repetitive and relies on clear audit trails. This makes it particularly well-suited to digital channels. This supports the Channel Expansion Theory, in which auditors' familiarity with TMC tools further increases their reliance on such tools for these tasks. In contrast, tasks involving fraud risk and negotiation are more sensitive. This potentially limits reliance on technology-based communication.

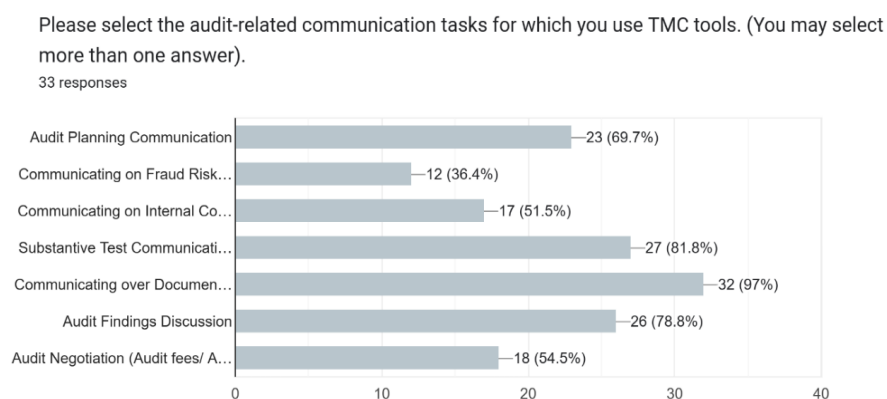


Figure 1: Audit-related communication tasks performed using TMC tools

b. Years of Experience of Usage

As shown in Figure 2, most auditors (72.7%) reported having one to three years of experience using TMC for audit-related tasks. Meanwhile, 27.3% reported having less than one year of relevant experience. No respondents reported having more than three years of TMC experience. This suggests that the use of TMC tools in audit work is still relatively new. It is likely influenced by the shift to remote work environments following the COVID-19 pandemic. Overall, the findings indicate an increasing trend of integrating technology into auditor–client communication.

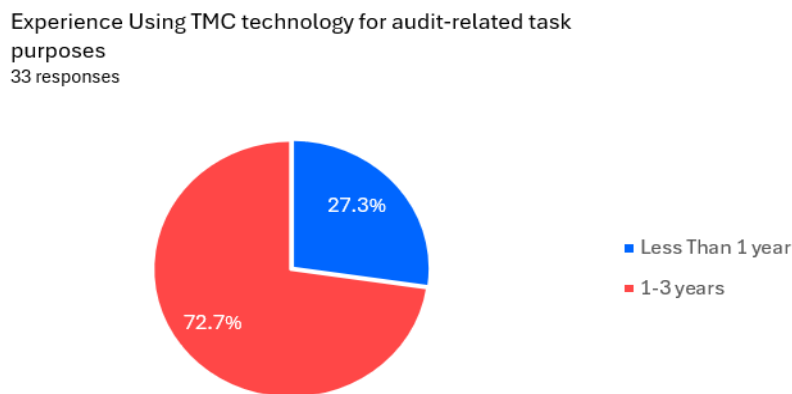


Figure 2: Years of TMC usage experience

c. Frequency of Usage

Figure 3 shows the frequency with which auditors use TMC tools to communicate with audit clients. Of the 33 respondents, 45.5% reported that they always use technology in their client communications, while 24.2% indicated they almost always do so. Additionally, 30.3% stated that they use technology from time to time. These results suggest that a large majority (nearly 70%) of auditors frequently rely on TMC in their audit tasks. It indicates a major shift toward digital communication practices in the auditing profession, particularly in the post-pandemic context. The findings support the relevance of exploring TMC trends in audit work, as they appear to have become routine and integral to auditor–client communication.

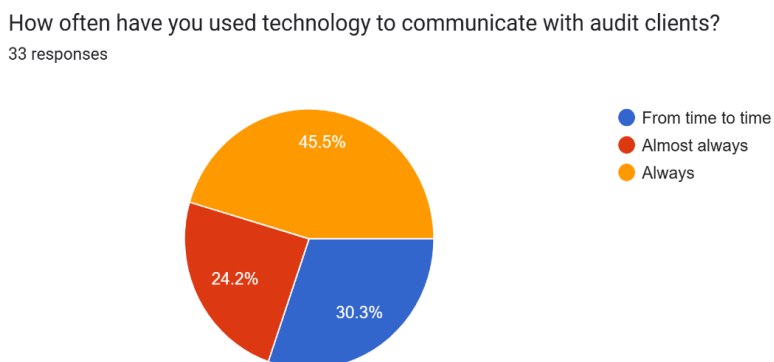


Figure 3: Frequency of technology use in auditor–client communication

d. Frequency of Usage of Specific Communication Tools (n = 33)

Table 3 reveals the popularity and frequency of use of various TMC tools (i.e., telephone, email, messaging platforms, social media, video conferencing, live chat, AI-based technology, and collaborative portals) among auditors when interacting with clients. Their responses were gathered using a 5-point Likert scale ranging from 1 = Never (0%), 2 = Rarely (1-20%), 3 = Sometimes (21-50%), 4 = Often (51-80%), and 5 = Always (81-100%). While the findings suggest certain trends in technology-mediated communication, they are based on a small sample and should be interpreted as preliminary.

Table 3: Usage frequency of multiple TMC tools

Tools	1	2	3	4	5
Face-to-face	1 (3.0%)	7 (21.2%)	10 (30.4%)	7 (21.2%)	8 (24.2%)
Telephone	3 (9.1%)	6 (18.2%)	9 (27.2%)	12 (36.4%)	3 (9.1%)
Email	2 (6.1%)	2 (6.1%)	4 (12.1%)	9 (27.2%)	16 (48.5%)
Instant messaging (IM) (i.e., WhatsApp, Telegram)	3 (9.1%)	4 (12.1%)	8 (24.2%)	7 (21.2%)	11 (33.4%)
Social media communication (i.e., Facebook, Twitter, Instagram)	31 (94.0%)	1 (3.0%)	1(3.0%)	0 (0.0%)	0 (0.0%)
Video/web-conferencing/ teleconferencing	8 (24.2%)	9 (27.2%)	8 (24.2%)	4 (12.1%)	4 (12.1%)
Live Chat	17 (51.5%)	7 (21.2%)	5 (15.2%)	3 (9.1%)	1 (3.0%)
AI-Based Technology (i.e., Chatbot)	22 (66.7%)	4 (12.1%)	4 (12.1%)	2 (6.1%)	1 (3.0%)
Interactive Voice Response (IVR) systems	29 (87.8%)	2 (6.1%)	2 (6.1%)	0 (0.0%)	0 (0.0%)
Cloud-Based Collaborative Portal	15 (45.4%)	5 (15.2%)	6 (18.2%)	3 (9.1%)	4 (12.1%)

Social media communication platforms (e.g., Facebook, Twitter, Instagram) were the least-used tools, with 94% of auditors reporting that they never used them for client communication. Likewise, Interactive Voice Response (IVR) systems and AI-based technologies (e.g., chatbots) recorded very low usage, with 87.8% and 66.7% of auditors saying they had never used them, respectively. Live chat platforms were also unpopular among auditors, with over half of them (51.5%) stating that they never use them in their audit-related interactions. This suggests that more advanced or unconventional technologies are still not widely accepted in audit practice (Nguyen et al., 2024). The significance of trust in communication indicates that advanced tools may unintentionally distort how people perceive the source and credibility of communication, leading to misunderstandings or reduced confidence in interactions using these mediums (Hohenstein & Jung, 2019). The preference for traditional tools indicates that trust, perceived professionalism, and clear communication in audit work are important. It also highlights the challenges of integrating emerging technologies that could enhance efficiency and collaboration.

Moving toward moderately used tools, the findings showed mixed adoption of cloud-based collaborative portals and video/web conferencing platforms. About 39% and 48% of auditors reported using these tools sometimes, often, or always, respectively. This suggests that, while these platforms are not yet widely adopted, they are increasingly relevant to audit communication. The significant acceptance of cloud-based and digital communication tools for the request, receipt, and sharing of documents was anticipated as auditors had to conduct their audit procedures remotely during the pandemic (Sidgman et al., 2021). According to the media naturalness theory (Kock, 2005), a medium must be as rich as possible, approaching the richness of F2F communication. Most web-based videoconferencing systems have been

primarily designed for synchronous virtual meetings and online collaboration. Our findings empirically confirm IS continuance theories, yielding statistically significant results for perceptions shaped by technology use. It also aligns with prior findings that people continue to use video conferencing for work purposes because it is useful, meets their expectations, and is superior to other available communication methods (Wang et al., 2024). It has been widely used to replace on-site physical audits, thereby ensuring audit continuity while enabling enhanced real-time collaboration (Nikou, 2021). As firms shift toward hybrid work, auditors' preference for real-time communication tools reflects a need for more substantial cognitive and social presence in client interactions. F2F communication and telephone calls also continue to play a moderate role, with about 45% of auditors using them frequently (i.e., often or always). However, responses suggest a shift toward more technology-mediated interactions, with traditional in-person meetings being used less frequently.

Instant messaging applications, such as WhatsApp and Telegram are now among the commonly used mediums. More than half of the auditors (54.6%) use them often or always. Their growing use can be attributed to their convenience and ability to facilitate quick, informal communication. Even so, email remains the most widely used tool. Nearly 76% of auditors reported using it continuously when communicating with clients. This reflects email's ongoing role as a professional and trusted communication medium in the auditing field. It reveals that auditors mostly rely on traditional tools such as email and telephone for client communication with email being the most frequently used. The finding is consistent with prior research. It has been shown that staff auditors are typically more comfortable using email across a wide range of audit situations (Bennet & Hatfield, 2018). This is because email makes a position of seniority less obvious. Consequently, communication feels more equal when conducted using digital tools. It also aligns with the cultural context in Malaysia, where preserving harmony and avoiding conflict are valued in encouraging workplace commitment. Email allows auditors to communicate more cautiously and help them avoid direct disagreements and supporting a harmonious professional relationship (Aris et al., 2023).

Studies in other professional contexts reveal different patterns of technology usage frequency. WhatsApp Messenger, for instance, is a well-known tool used by healthcare providers with patients due to its accessibility. In contrast, email is less commonly used because it is not tailored for medical records (Krynski et al., 2018). In police services, social media is most widely used due to its broad reach (Mulrooney et al., 2024). In comparison, this study's findings show that traditional methods (e.g., email) remain relevant in audit practice and continue to dominate. This is possibly due to their perceived effectiveness in enhancing trust and clarity, as well as auditors' long-term experience with these tools. Nevertheless, there is a growing trend toward the use of real-time digital tools. In contrast, more advanced or non-traditional technologies have not yet been widely accepted.

e. Post-COVID-19 Usage Frequency

Figure 4 shows auditors' responses on how their use of TMC with clients has changed since before the COVID-19 pandemic. The results are fairly distributed across two main categories. Approximately 36.4% of respondents reported that their communication with clients via TMC has increased since the pandemic. In comparison, an equal percentage reported no significant change. Meanwhile, 27.3% indicated a decrease in TMC usage compared to the pre-pandemic period. These figures suggest the pandemic's mixed impact on TMC usage among auditors. For some respondents, remote work practices have likely led to a greater reliance on digital

tools. For others, their communication practices remained stable, possibly because they had established routines or because there was minimal disruption. The group that now uses TMC less may reflect a return to traditional in-person engagement or adjustments in audit practices following the pandemic. This is consistent with prior research which suggests that while communication through technology is valuable for some, it is preferred only under certain conditions and not for all tasks or contexts (Osler & Zahavi, 2023).

Compared to before COVID-19 pandemic, how extensively do you communicate with audit clients using TMC?
33 responses

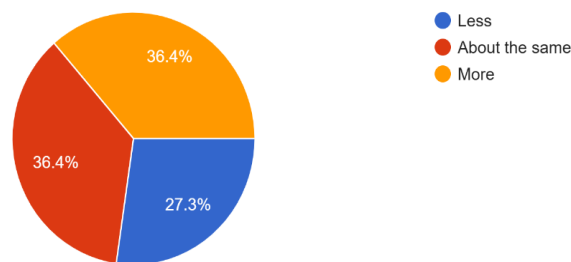


Figure 4: Extent of TMC use post-COVID-19

The overall findings discussion reveals that the use of TMC remains uneven across the profession despite many continuing to use it. This variation could come from differences in the roles and maturity levels of technologies within audit settings. For instance, tools such as video communication saw increased use during the pandemic and are likely to persist (Durkin et al., 2021). In contrast, the use of core audit technologies, such as email, has not shifted significantly, as many were already embedded in the audit process prior to the pandemic (Jarva & Zeitler, 2023). This variation in usage is also consistent with Channel Expansion Theory, which argues that users perceive a medium as richer when they have greater experience with the tool, the communication partner, and the task. Email remains the most frequently used medium because auditors and clients have extensive experience using it in professional contexts. Instant messaging follows as auditors gain more familiarity with its use. Social media is the least used, as auditors lack professional experience with this medium, resulting in minimal perceived richness for audit communication. However, variations in these communication patterns suggest two key factors underlying tool usage across contexts: familiarity and experience with the tools, and the professional need to establish trust and maintain relationships.

CONCLUSION

This study analyses auditors' communication behaviours as a form of expert–client interaction. It highlights a broader trend in the use of TMC tools by professional experts when interacting with clients, specifically emphasising their preferences and usage patterns. The findings reveal that traditional tools such as email and the telephone remain dominant because they are perceived as professional and reliable. At the same time, there is a growing trend toward real-time communication tools which include instant messaging and video conferencing. This trend is driven by the need for more immediate interaction and stronger social presence, particularly in hybrid work environments.

On the other hand, more advanced or unconventional tools such as chatbots, IVR systems, and social media platforms are rarely used. This suggests their low acceptance in professional settings or possibly due to limited exposure to these newer tools. These findings indicate that organisations need to balance between the familiarity of traditional methods and the flexibility offered by newer tools. Firms should therefore invest in secure and user-friendly platforms. In addition, they must establish clear communication guidelines and properly train their staff.

While this study offers an up-to-date reflection on professional communication practices, it does have some limitations. The data was based on responses from a specific region and was collected at a single point in time. This may limit the extent to which the findings can be applied. Moreover, the small sample size may affect the generalisability of the findings. This pilot study was not intended to draw definitive conclusions but rather to gather preliminary insights that can guide the development of a larger-scale study. Future research can investigate how these patterns evolve or which tools enhance work quality especially in expert-client communication tasks. It will also be useful to include a wider range of professionals across different firm sizes, regions, and roles to further validate and extend the findings.

This study contributes to the broader literature on expert-client communication. It shows how professionals' choices of communication technology tools are shaped by both the tools' technical features and their accumulated experience using them. It also contributes to understanding how TMC practices can be effectively assessed and improved in professional settings. Awareness of existing practices is the initial step toward improving the way communication technology is used at work. This study explains the types of communication technologies used by experts and their frequency of use, thereby providing a groundwork for organisations to critically reflect on and improve their current communication practices. Recognising current practices is an important step toward making meaningful improvements. The findings also enhance the current understanding of expert adaptation to changing work environments in response to remote working prompted by the COVID-19 crisis, as well as the longer-term integration of TMC into everyday work routines. This understanding can guide the design of more effective interventions and professional development efforts to support consistent, sustainable communication practices in expert-client interactions.

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