

UTILIZATION OF INFORMATION TECHNOLOGY, PROFESSIONALISM, WORK EXPERIENCE AND AUDITOR PERFORMANCE

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ABSTRACT

This study aims to examine the effect of the use of information technology, professionalism and work experience on auditor performance. This research was conducted at the Bali Province Public Accounting Firm (KAP). The number of samples is 52 people, with the method of determining the sample in this study using a purposive sampling technique. Data collection through survey methods with questionnaire techniques. The data analysis technique used is multiple linear regression analysis. Based on the results of the analysis, it was found that the use of information technology, professionalism and experience had a positive effect on auditor performance. This proves that auditor performance is influenced by the use of information technology, professionalism and experience which are very important for every auditor to have.

ABSTRAK

Penelitian bertujuan menguji pengaruh penggunaan teknologi informasi, profesionalisme dan pengalaman kerja terhadap kinerja auditor. Penelitian ini dilakukan di Kantor Akuntan Publik (KAP) Provinsi Bali. Jumlah sampel sebanyak 52 orang, dengan metode penentuan sampel dalam penelitian ini menggunakan teknik purposive sampling. Pengumpulan data melalui metode survey dengan teknik kuesioner. Teknik analisis data yang digunakan adalah analisis regresi linear berganda. Berdasarkan hasil analisis ditemukan pemanfaatan teknologi informasi, profesionalisme dan pengalaman berpengaruh positif terhadap kinerja auditor. Hal ini membuktikan kinerja auditor dipengaruhi oleh pemanfaatan teknologi informasi, profesionalisme dan pengalaman yang sangat penting dimiliki oleh setiap auditor.

1. INTRODUCTION

Public Accounting Firm is an organization engaged in services With the main asset is a reliable workforce in order to be able to take full responsibility for improving capability or performance in carrying out his profession as an auditor. Profession of a public accountant plays a very significant role in global business growth today This is to improve the quality of financial data or financial statements of a entities and have an important role in the provision of financial information which is reliable for interested parties. There are cases that occur with auditors. One of them is the case bad loans in BRI Jambi branch up to Rp52 billion in 2010 which involving public accountants. In that case, an error occurs in Raden Motor company financial reporting in loan application capital to BRI Jambi Branch where there are 4 data activities in the report Such finances are not presented in the report by the public accountant So that there was an error in the credit process and allegations were found corruption. From these case examples, many parties seem to question performance of auditors.

The development of the capital market in Indonesia increases every year Along with the rapid and impactful development of technology in the request for an audit of financial statements. On large companies that already listed on the Indonesia Stock Exchange (IDX), has the obligation to submit and report financial statements prepared accordingly with financial accounting standards that have been audited by public accountants that has been registered with the Financial Services Authority (Efriyanto, 2014 in Wulandari & Prasetya, 2020).

The audit results of companies going public have consequences make the auditor work professionally, So it is required to be productive or have optimal auditor performance. Therefore, society expects free judgment and not take sides with management information presented by management companies in financial statements (Dehilmus et al., 2017).

The success of the auditor's performance is determined by professionalism and Work experience possessed by an auditor and the existence of technology information (IT) used in the conduct of the audit. Auditors who Able to take advantage of the development of information technology in His work will get ease in working, especially in audit efficiency and effectiveness (Arza, 2007). Utilization of impactful technology on improving auditor performance such as the ability to obtain information better for

decision making and time efficiency in complete a job (Mueller & Anderson, 2002). Haislip et al. (2016) argues that IT knowledge is essential for an auditor, Because many companies have changed their auditors because they don't have abilities in certain areas, especially IT expertise. Progress IT influences the development of the audit process due to progress Auditors are inseparable from the availability of information technology needed In the implementation of audits where the auditor has applied many information technology systems so that the auditor will faced with intern operating system (Allo, et al., 2018).

The phenomenon that occurred in 2020 was the Covid- pandemic 19 that causes policies from the government, one of which is work from home, so during this pandemic resulting in the role of information technology becoming a major tool that important for auditors. Covid-19 pandemic conditions affect management internal, KAP network, to the need for reconsideration of engagement Audit to alternative audit approaches that must be taken in the period this pandemic (Fatmasari, 2020).

The development of audit information technology systems, giving birth to Engineering Audit Berbantuan Komputer –TABK (Computer Assisted Audit Techniques-CAATs) is a tool that can facilitate auditors in carry out audits. Jakšić (2009) states the use of CAATs that Taking advantage of technological advances provides an advantage for auditors. According to Ozerbas & Erdogan in Hidayat & Prasetya (2019) the application of Technology is improving drastically in all fields. In contrast to manual system control, auditor will be faced with a complex internal control due to inherent technology (Allo et al) al., 2018).

As a company engaged in services, Accounting Firm The public (KAP) needs professional auditors. An auditor must have sufficient competence, which will make an auditor more sensitive so that it can detect quickly and precisely against fraud that occurs in the KAP where he works (Agustia, 2012).

According to Hudiwinarsih (2010) in Putri & Suputra (2013) professionalism means that people work professionally. In Friska research (2012) in Putri & Suputra (2013), professionalism means that auditors are obligated carry out their duties conscientiously and conscientiously, and Auditors should avoid negligence and dishonesty. Danielle E. Warren and Miguel Alzola (2008) in Nugraha & Ramantha (2015) argue: that in general the auditor's responsibility is to act in a manner objective.

Trust from the community will simply disappear towards an auditor if the auditor does not have or has lost professionalism so that it can be believed that the auditor is not can produce satisfactory performance. Through professionalism that is what the public can trust in the Public Accounting Firm. Moreover Auditors are required to maintain skepticism professional to act with great care and conscientiousness with professional standards that include responsibility for action in accordance with the provisions of an assignment carefully, thoroughly, and On time and the applicable professional code of ethics when carrying out activities-professional activities and providing professional services (IAPI, 2020 in Sari & News, 2021).

One of the relevant audit standards used is application of SA 330 auditor response to assessed risks, where The auditor needs to implement changes related to the response All auditors on the ability to obtain sufficient and appropriate audit evidence during the Covid-19 pandemic are one example Conduct direct observation or recalculation of inventory in the warehouse Clients who are not implemented due to regional quarantine in an area. The auditor's work experience is a very important factor to predict the results of the resulting audit. Work experience of a The auditor will support speed and skill in completing Its tasks will thus reduce the error rate. Use Improve the skills of an auditor in working then must do a lot of useful trainings to hone ability. Sila et al. (2015) explains that the auditor's work experience is a process used to study the world of work, thus resulting in changes and developments against The ability or potential possessed by the auditor in working. Increasingly Experienced an auditor will be more thorough in finding an error in the financial statements made and presented (Prasetyo & Main, 2015).

The research topics will be explained and linked Using the conceptual framework as follows.

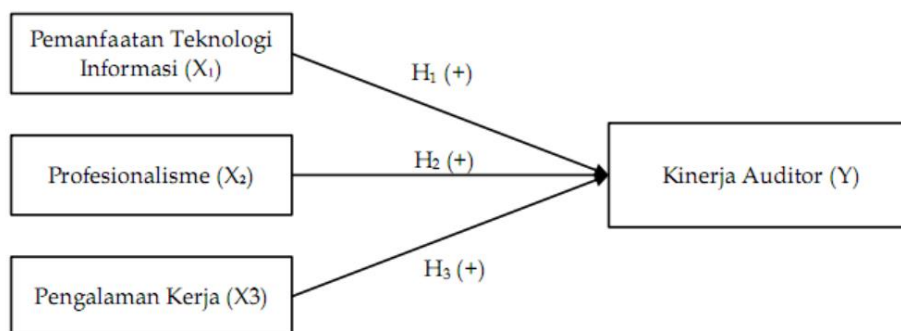


Figure 1. Research Model

This research uses signal theory which is a Actions the company takes to provide guidance for investors about how management views the company's prospects (Brigham & Houston, 2018). Signalling theory also explains why companies must have the intention to provide information in the form of financial statements company to external parties (Sinta Dewi & Ekadjaja, 2020).

Problem What results from this signalling relationship is the presence of asymmetry information between the company and outside parties because outsiders do not Find out more about the company and its prospects the future of the company. This leads to outsiders protect yourself by not buying stocks because of their valuation of low company. Performance signal theory here emphasizes that Public accounting firms can improve the performance of their auditors by Provide positive signals to investors through reporting related information Company Performance so that it can provide an overview of prospects efforts in the future (Ayu & Suarjaya, 2017).

The contribution of signalling theory to this research is that when the performance of an auditor is considered good enough by producing good audit results on its financial statements, then the financial statements can be considered informative so that it will bring potential investors and investors to invest in the company because of the realization of a high image of company value. That is, the selected signal must contain the power of information (information content) to be able to change the assessment of external parties of the company. Of course, this positive signal can be obtained if the announcement of financial statements or audit reports is published with maximum and quality. The application of information technology provides benefits in improving auditor performance such as providing convenience for auditors and speeding up the process of completing examinations. Research conducted by Widati (2008), states that the application of information technology does not have a significant effect on auditor performance. While research conducted by Gautama & Arfan (2010) proves that the application of Information technology partially has a significant effect on performance Auditor, meaning that improvement in auditor performance can be achieved by the existence of Application of information technology. Research Dripani (2014) and Wulandari & Prasetya (2020) proves that information technology has a positive effect to the performance of auditors.

H1: The use of information technology has a positive effect on performance auditor. The results of Putri & Suputra's research (2013) revealed that: an auditor who cannot report the audit report appropriately This time will have an impact on declining professionalism and has failing to maintain his professionalism in his work, thus making the professionalism of an auditor very influential to the performance of auditors. The ups and downs of auditor performance are determined by the level of professionalism (Wulandari & Prasetya, 2020). Research that conducted by Arumsari & Budiarta (2016), Kusnadi & Suputra (2015), and Temaja & Utama (2016) show that professionalism is influential positive for auditor performance.

H2: Professionalism has a positive effect on auditor performance. Saputra & Yasa (2013) revealed that work experience Positive and significant influence on auditor performance, so that Work experience is needed by auditors to improve quality and performance of the work produced. Related previous research auditor performance has also been carried out by Wisesa (2011), where experience Significantly affect auditor performance. Fiscal et al. (2012) Work experience positively affects auditor performance.

H3: Work experience has a positive effect on auditor performance.

2. RESEARCH METHODS

This study used a quantitative approach in associative form, that is an approach that aims to know relationships and influences between two or more variables that are causal (Sugiyono, 2017). Purpose This study is to examine how the influence of the use of information technology, professionalism, and work experience on auditor performance. The research location in this study is a Public Accounting Firm (KAP) located in Bali Province and listed in the published Directory by the Indonesian Institute of Public Accountants (IAPI) in 2020 obtained from www.iapi.or.id site. The object in this study is the utilization of information technology, professionalism, work experience and auditor performance. This research consists of: dependent variable i.e. auditor performance (Y) i.e. i.e. i.e. independent i.e. utilization of information technology (X1), professionalism (X2), and experience work (X3).

The performance of the auditor is the result of work achieved by a person in carry out the responsibilities assigned to him, and become one of the The yardstick used to determine whether a job is a good job. done will be good or vice versa (Kalbers and Fogarty, 1995 in Fanani et al al. (2008). Measurement of auditor performance variables in this study using instrument consisting of 7 questions (Fanani et al, 2008).

The use of information technology is the behavior / attitude of accountants Using information technology in completing tasks and improving Performance. The use of information technology according to Thomson et al. (1991) in Darmini & Putra (2009) is an expected benefit from Use of information systems in carrying out their duties or behavior in using technology when completing work. Variable

The use of information technology in this study is measured by indicators which refers to Handayani & Sudiana's (2015) research, namely social, Affect (Individual feelings), suitability of tasks, long-term consequences, conditions that facilitate by using an instrument consisting of 13 questions. Professionalism is the attitude of the auditor who performs the appropriate audit with audit guidelines, using his/her professional judgment in its audit implementation and reporting. Measurement of professionalism variables Auditors use indicators that refer to research instruments Kusuma (2012) which includes: a) Service to the profession; b) Social obligations; c) Independence; d) Confidence of the profession; e) Relationships with colleagues who consists of questions.

Work Experience is the understanding, duties and length of work that owned by an auditor, as well as the number of trainings in adding deeper insight and knowledge of auditing. According to Putri & Juliarsa (2014), the longer the audit experience of an auditor, the more it will be produce good audit quality. Measurement of work experience variables using indicators of length of work and number of inspection tasks with a total of 7 question items (Ramadhanty, 2013).

This study uses ipopulation, i.e. all iauditors iWorking at iPublic iAccountant Office (KAP) idi iBali Province iyang iRegistered iAPI as many as i118 people. iSampling techniques are used in This research is an ipurposive isampling technique, which is a sampling technique by using certain criteria (Sugiyono, 2017). Sample criteria are Used are: 1) auditors who work as senior auditors, junior auditors manager and other posts;

2) auditors who have worked for at least one year or more and have audited financial statements. Data analysis techniques What is used in this study is multiple linear regression analysis by using the Statistical Product and Service Solution (SPSS) program.

3. RESULTS AND DISCUSSION

The respondents used in this study were auditors who worked in Public Accounting Firm registered in IAPI 2020 directory in Bali Province. The questionnaire was distributed as much as 100 iKAP idi iBali due to restrictions on the distribution of questionnaires on each iKAP. Total The questionnaire has been filled out and returned only 52 questionnaires, the rest are not Filled because of the busy work of the auditor in charge of the field. Respondents who found in all public accountants in Bali have different characters or identities in conducting questionnaire filling. The characteristics of the first respondent are gender, multiplicity Male respondents totaled 24 people and respondents were gender female genitalia totaled 28 people. The second characteristic iusia, iusia, Number of Respondents Aged I21-30 Years iNumber of I45 Persons, Number of iRespondents i31-40 years old iA number of i4 people, the number of respondents i41-50 years old ia number of i3 people. Characteristics of the three respondents Differentiated by level of education it can be seen that respondents with the last education D3 a total of 4 people, D4 a total of 2 people, S1 a total of 35 people, S2 a total of 10 people, and S3 a total of 1 person. The fourth characteristic, which is based on length of service, can be distinguished be respondents whose working period is under 1 year totaling 3 people, respondents whose working period is between 1 to 5 years totaling 31 people, Respondents who worked between 6 to 10 years were 18 people. 7 statements regarding auditor performance obtained an average score is 3.00 with good criteria. The highest average value of 3.18 is on the statement "Maintaining and improving relationships with clients is an important part of my job" which means the relationship factor that Good is the main thing. Next, the imean ilowest inilai indicated in the statement "I rate my performance the highest compared to other auditors of my level" with a value The average was 2.82. 15 statements on the use of information technology obtain The average score was 3.05 with good criteria. The highest average score of 3,13 is found in the twelfth statement, "There is a guide that

related to the application/software program I use", meaning With these guidelines, it makes it easier for auditors to work. The lowest average value is found in the fourth statement, which is "In general The company encouraged me to use the computer" with an average grade-average 3.00. 15 (fifteen) statements regarding professionalism get value The average is 3.12 with good criteria. The highest average value is 3.24 indicated in the statement "I have never withdrawn from tasks assigned" which means respondents believe that professionalism in work is very necessary. Next, the lowest value indicated in the statement "I believe that the determination of accuracy in The level of materiality will determine the valuation of the work" with an average value amounted to 3.00. 7 statements regarding the auditor's work experience obtained an average score-Average of 3.10 with good criteria. Highest average score of 3.22 indicated in the statement "In my opinion, more and more entities are checked, my inspection results will be better" which means the quality factor The displayed data proves the quality of work. Next, the lowest is indicated in the statement "I have audited in the term long time" with an average score of 3.02.

The structural equation system used in this study is as follows.

$$Y = 0,897 + 0,170X_1 + 0,197 X_2 + 0,274 X_3 + \varepsilon \dots\dots\dots(1)$$

Information:

X₁ = Utilization of Information Technology

X₂ = Professionalism

X₃ = Work Experience

Y = Auditor Performance

ε = error

An instrument is said to be invalid if it can be used for Measuring who is supposed to be measured. Testing the validity of each item Question or Statement in Research Instrument This Analysis Used Item i.e. correlate the score of each item with the total item. Rate Correlation between item score with total item then compared with critical. If the correlation of the item to the total score is greater than the critical (0.30) then instrument is valid. Based on the results of the validity test shows that the entire item statement on each variable utilization of information technology, professionalism and Auditor performance has an product

imoment icoefficient value Correlation IPEARSON is greater than 10.30, so that all indicators It has fulfilled the idata ivalidity cue and can be declared invalid.

An instrument yang ireliabel i is an instrument yang iused Some times idan idan istill isimilarity idata idi isaat yang idifferent.

Testing the reliability of each statement in this research instrument using Cronbach's Alpha icoefficient method. iInstruments are said to be irreversible when value Cronbach's Alpha idi iatas iangka 0,60.

Table 1. Reliability Test Results

No	Variabel	Cronbach's Alpha	Keterangan
1	Pemanfaatan teknologi informasi (X ₁)	0,882	Reliabel
2	Profesionalisme (X ₂)	0,935	Reliabel
3	Pengalaman Kerja (X ₃)	0,942	Reliabel
4	Kinerja auditor (Y)	0,879	Reliabel

Based on Table 1 it is shown that the four research instruments namely the variables of information technology utilization, professionalism, experienceThe work and performance of auditors meet the requirements of instrument reliability because they have Cronbach's Alpha coefficient is greater than 0.60 so the whole statement It can be declared reliable.

Table 2. Normality Test Results

		<i>Unstandardized Residual</i>
N		55
<i>Normal Parameters^{a,b}</i>	<i>Mean</i>	0,000
	<i>Std. Deviation</i>	1,770
<i>Most Extreme Differences</i>	<i>Absolute</i>	0,112
	<i>Positive</i>	0,096
	<i>Negative</i>	-0,112
<i>Test Statistic</i>		0,112
<i>Asymp. Sig. (2-tailed)</i>		0,082 ^c

Based on iTable i2 it can be known that the value of iAsymp. iSig. i(2-tailed) 10.082 is greater than $\alpha I= 10.05$. So, it can be concluded that The data has fulfilled the signal of innormality and the data is said to be abnormally distributed.

Table 3. Multicollinearity Test Results

Variabel	Collinearity Statistics	
	Tolerance	VIF
Pemanfaatan Teknologi Informasi	0,565	1,771
Profesionalisme	0,553	1,809
Pengalaman	0,654	1,529

The results of itolerance testing show that all ivariables are free to have The value of itolerance is greater than I0.10 I(10%). iVIF calculation result is also shows that all ivariables are free ihave an iVIF value less than i10. Therefore, it can be concluded that there is no multicollinearity iantar ivariable independen idi iregression iitu model.

Table 4. Heteroscedasticity Test Results

Variabel	t	Signifikansi
Pemanfaatan Teknologi Informasi	-0,678	0,501
Profesionalisme	1,181	0,243
Pengalaman	0,212	0,833

The results of this test show that the gnifiability content is more than $\alpha = 0.05$ against absolute iresidual i(abs_Res) partially. Based on this, It can be concluded that in the iregression model there is no heteroscedasticity. The results of the determination analysis are shown with the value of R2, namely by 0.599 or 59.9%. This means that the contribution of utilization variables Information technology and professionalism can affect performance variables auditors amounted to 59.99%, while the remaining 40.01% was influenced by Other variables that were not included in this research model.

Table 5. Multiple Linear Regression Test Results

Variabel	Koefisien Regresi		t	Sig
	B	Std. error		
Constan	-0,897	2,532	-,354	725
Pemanfaatan Teknologi Informasi	0,170	0,072	2,363	0,022
Profesionalisme	0,197	0,062	3,202	0,002
Pengalaman	0,274	0,118	2,321	0,024
F Statistik	: 25,386			
Sig F	: 0,000			
Adjusted R ²	: 0,575			
R ²	: 0,599			

The iAnova iTest (F itest) result shows the iF icalculate value of i25.386, with an i0.000 isignificance ithe iprocity imore than ialpha 0.05. This means that the utilization of

information technology, professionalism and Experience can be used to predict the performance of working auditors at a Public Accounting Firm in Bali, or it can be said that the utilization of Information technology, professionalism and experience together affect auditor performance. So that the imodel is used ipada This research is feasible for testing it statistics iwhich tests variables Ipartial independence to independent variables.

Based on the results of the analysis, the value of $\text{sig} = 0.022 < 0.05$ then H1 accepted which means there is a variable influence on the utilization of information technology Auditor iPerformance iAt iPublic iAccountant iBali iFirm. The iX1 iregression coefficient is i0.279, indicating that the higher The use of information technology will improve the performance of auditors on Public Accounting Firm in Bali. Based on the results of the analysis, the value of $\text{sig} = 0.002 < 0.05$ imaka iH2 was obtained accepted iyang means there is no variable effect of unprofessionalism on iPerformance auditor iAt iPublic iAccountant iFirm idi iBali. iX2 iRegression coefficient of 0.382, shows that the higher the professionalism it will increase Auditor performance at a Public Accounting Firm in Bali.

Based on the results of the analysis, the value of $\text{sig} = 0.024 < 0.05$ imaka iH3 was obtained accepted means that there is no variable influence of work experience on Performance of iauditor iAt iPublic iAccountant iFirm idi iBali. iRegression coefficient X3 of 0.254, indicating that the more work experience it will improve auditor performance at a Public Accounting Firm in Bali.

4. CONCLUSION

The use of information technology has an ipositive effect and is not significant on Performance of iauditor iAt iPublic iAccountant iFirm idi iBali. It means The better the use of information technology, the more it will be increased ipula iauditor performance at iiPublic iAccountant iOffice idi iBali. Professionalism has an ipositive effect and is not significant on iauditor performance At iiPublic iAccountant iBali Office. It means unprofessionalism that The better, it can improve the performance of the auditor at the Accounting Firm Public idi iBali. iWork Experience has an ipositive and isignificant effect on the performance of iauditor iAt iPublic iAccountant iFirm idi iBali. It means

The more experience you have, the more you will increase also auditor performance at Public Accountant Firm in Bali.

The development of the company's economy and competition resulting in the need for Public Accounting Firm services is getting higher. By therefore Public Accounting Firms are advised to be able to maintain and improve the utilization of information technology, professionalism and work experience in carrying out their duties. Public Accounting Firm It is also expected to provide training and utilization Use of Information Technology to Auditors in Pandemic Conditions Covid 19 has a major effect on auditors' performance.

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