ABSTRACT

Technology-based audits have increasingly become key in enhancing the efficiency and accuracy of the audit process. Adequate technological infrastructure, digital auditor competence, and appropriate audit procedure adaptation are important factors that influence the effectiveness of technology-based audits. However, many Public Accounting Firms (KAP) have not fully optimized the implementation of technology-based audits. Therefore, this study focuses on testing the impact of these three variables on the effectiveness of technology-based audits.

This study aims to examine the impact of technological infrastructure, digital auditor competence, and audit procedure adaptation on the effectiveness of technology-based audits in Public Accounting Firms (KAP) on Java Island.

This research uses multiple linear regression analysis to test the effect of the three independent variables on the dependent variable. Data was collected through a questionnaire distributed to 88 auditors working in KAPs with experience in technology-based audits. Data processing was done using SPSS version 27.

The findings of the study indicate that technological infrastructure, digital auditor competence, and audit procedure adaptation significantly affect the effectiveness of technology-based audits. All of these variables contribute greatly to improving the efficiency, accuracy, and quality of audits.

This study provides significant contributions to the field of technology-based audits, particularly in the context of KAP on Java Island. Practical suggestions include improving technological infrastructure, providing digital auditor competence training, and adapting audit procedures to enhance the effectiveness of technology-based audits.

Keywords: Audit procedure adaptation, Digital auditor competence, Effectiveness of technology-based audits, Technological infrastructure This