The Role of External Auditor in the Adoption of Computer-Assisted Audit Techniques (CAATS) with Unified Theory of Acceptance and Use of Technology: An Empirical Study in Public Audit Firms in Jakarta

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Abstract - The research aimed to analyze factors affecting the acceptance of Computer Assisted Audit Techniques (CAATs) on external auditors in Public Audit Firms in Jakarta using the Unified Theory of Acceptance and Use of Technology (UTAUT) approach. Advances in technology have had an impact on the ability of auditors to adopt audit software, but many have found that there is no preparation or openness from auditors, so it has had an impact on the presentation of audit information because auditors have not maximized audit implementation software. The investigation adopts a quantitative method by distributing close-ended questionnaires to external auditors in audit firms in Jakarta. Data were analyzed using Partial Least Square with SmartPLS Ver 3. The results show that social influence affects the behavioral intention of external auditors in Jakarta in adopting and using CAATs, while expectancy performance, effort expectancy, and facilitating conditions do not affect the behavioral intention of external auditors in Jakarta in adopting and using CAATs. The research can generate contributions that can be further directed toward the development of the auditor’s competencies in optimizing technology in audits.

Keywords: CAATs, public audit firms, UTAUT, audit software

I. INTRODUCTION

Technological advances in the era of the industrial revolution 4.0 have generated dizzying changes that have modified management strategies in the industrial world (Gupta, Motlagh, & Rhyner, 2020). The growth of Artificial Intelligence, Big Data, Robots, etc. have transformed the industrial world to be based on digital, which according to the International Data Corporation (IDC) with the presence of an intelligent automation system can increase the performance of the company by 88% (Muscolino et al., 2020). The progress resulted in a high level of IT spending in Asia Pacific at 89% (Muscolino et al., 2020). The rise of leadership awareness to speed up operations has an impact on several non-IT sectors, especially financial reporting.

According to Zadorozhnyi et al. (2021), the competitive level of technology implementation has changed the financial information system by presenting a new taxonomy that is wary of cyberattacks. In addition, Kroon, do Céu Alves, and Martins (2021) find that experts in academia have conducted many investigations related to the accounting information system, whereas Sutton et al. (2016) state that each time system will continue to experience developments in record keeping financial reports. It has the potential to create a gap between humans and the system that has a disruptive impact (Autor, 2015; Kumaraswamy...
et al., 2018). According to Rezaee and Wang (2019) to overcome this gap it is necessary to increase knowledge and experience so that they can be competitive, especially for auditors dealing with fraud perpetrators who are also adapted to technology.

Continuous changes in the financial statement presentation system also require auditors to be able to improve audit quality, which is further ensured by technology (Ragusco, 2018). According to Kokina and Davenport (2017), and Munoko, Brown-Liburd, and Vasarhelyi (2020), auditors can take advantage of various modern systems to help verify large amounts of data to provide audit information that helps inform users in decision-making. However, it often creates an audit performance expectation gap with report users due to inconsistencies in auditor-generated information (Astolfi, 2021; Deepal & Jayamaha, 2022).

The information can be generated in a relevant way if the auditor can optimize the technology by obtaining hidden data (Calderon & Gao, 2021). According to Alles (2015), the data growth faced by auditors is currently six times higher than other technologies, which requires some technical skills in the application of advanced technology.

Auditors began to use advanced software to increase the success of audit strategies. Several previous studies have analysed auditor competencies to accept audit technology using various frameworks (Al-Hiyari, Al Said, & Hattab, 2019; Gepp et al., 2018; Sirois, Marmousez, & Simunic, 2016) and data exploration to gain the auditor’s perspective on the update (Slapničar et al., 2022; Widuri, O’Connell, & Yapa, 2016). Additionally, the COVID-19 pandemic has led auditors to implement remote audits that are more flexible and easier to collect data (Slapničar et al., 2022).

One of the advanced software that helps support auditor performance is Computer Assisted Audit Techniques (CAATs). Shamsuddin et al. (2015) argue that CAATs is a technology used by internal auditors and external auditors in conducting the audit process of the company’s information systems that support the effectiveness and efficiency of audit work by automatizing manual audit activities consisting of several tools and techniques to extract, analyse, and evaluate the result of data processing. CAATs can reduce audit expenses, improve audit quality, productivity, and increase timely efficiency (Gepp et al., 2018). External auditors should be able to understand the techniques for accessing and analysing client electronic data by using CAATs, therefore the external auditors can reduce the time between the event of client accounting occurrences and the services of external auditors and change the audit process from archiving activities into a continuing process (Chatterjee et al., 2021). The research focuses on CAATs itself, where some examples of CAATs software are ACL, IDEA, Ms. Excel, Ms. Access, Lotus-123, Ms. Query, and Oracle.

Technological advances will have an impact on the level of a gap between report users and auditors due to the lack of guarantees that increase public trust (Behzadian & Nia, 2017). According to Alles (2015) and Rosati, Giogolin, and Lynn (2019), professional bodies such as the International Auditing and Assurance Standards Board (IAASB), American Institute of Certified Public Accountants (AICPA), Public Company Accounting Oversight Board (PCAOB), and others have adapted auditing standards to keep up with changes. Arens, Elder, and Beasley (2014) update audit education by integrating with IAASB Canada, which supports GITC (General IT Control) to ensure client internal controls are executed following procedures through auditors that have been adapted with changes. International Audit Standard (ISA) 315 (Revised 2019) stated that the identification and compilation of audit risks can be aided by involving automated tools and techniques that increase the accuracy and speed of data processing is more reliable.

In Indonesia, CAATs is regulated in Standard Auditing (SA) 240 about the responsibility of the auditor in fraud that occurred in financial statement auditor, SA 300 about planning the financial statements, SA 315 to identify and assess the misappropriation statement in the financial statement, SA 330 about the responses of the auditor to risk, SA 550 'Related Parties' which is essentially CAATs assists the time and effort effectiveness and efficiency of external auditors in conducting the audit of financial statements.

Deepal and Jayamaha (2022) point out that the auditor’s lack of ability to practice the system has an impact on increasing the expectation gap, as mentioned in Audit Expectation-Performance Gap (AEG) theory. CAATs are very helpful for external auditors in conducting the audit process and it is very important when conducting the audit of the companies’ bookkeeping which accounting systems are computer-based (Al-Hiyari et al., 2019). It concludes that user acceptance is a very important factor in determining the success of the development of IT.

The research uses the Unified Theory of Acceptance and Use of Technology (UTAUT)
methodology. Several studies have adopted various frameworks such as TOE, DeLone, and Mclean IS Success Model, and other frameworks to analyse technology implementation success by looking at various aspects at the organizational level (Al-Okaily et al., 2020; Prasetyo et al., 2021; Widuri et al., 2016). In addition, the UTAUT model provides better explanation capabilities in illustrating behavioral intentions to use the system than using other methods (Al-Hiyari et al., 2019).

Behaviour analysis is very important to respond to the problems that frequently arise since the level of individual acceptance is different and needs to be explored more in depth to build contributions to Audit Firms and scholars in the design of audit frameworks and strategies suitable models (Al-Matari et al., 2021; Najafabadi et al., 2015; Rosati et al., 2019).

Some previous studies conducted CAATs acceptance by external auditors. Al-Hiyari et al. (2019) conduct a study on the acceptance of CAATs to external auditors in Jordan. According to Al-Hiyari et al. (2019) find that performance expectancy and facilitating conditions significantly influenced the intention of external auditors to adopt CAATs. The research results are different from those conducted by Mohammad, Kamil, and Bin Mohd Noor (2017), where significant factors affecting external auditors in Jordan in the intention of external auditors to adopt CAATs are performance expectancy, effort expectancy, and social influence, while facilitating conditions do not affect the intentions of external auditors using CAATs.

Mohamed, Muhammad, and Rozzani (2019) also conduct research on the external auditor’s intentions in using CAATs. The research is conducted on external auditors in Malaysia, where it was found that performance expectancy, effort expectancy, and facilitating conditions significantly influenced the intention of external auditors to use CAATs, while social influence did not affect them. According to Shamsuddin et al. (2015), on external auditors in Malaysia, all factors such as performance expectancy, effort expectancy, social influence, and facilitating conditions influence the intentions of external auditors in using CAATs. External auditors believe that the use of CAATs can solve audit work faster, improve audit quality, and productivity of audit fieldwork becomes more effective and efficient.

Handoko, Ariyanto, and Warganegara (2018) state that performance expectancy affects behavioral intention while effort expectancy and social influence do not affect behavioral intention. Facilitating conditions and behavioral intentions have an influence on usage behaviour by external auditors in the use of CAATs. In Indonesia, the acceptance and use of CAATs are still relatively new (Widuri et al., 2016). By conducting this, it is expected to provide a thorough understanding of factors that encourage or inhibit the acceptance and use of CAATs in external auditors in the Jakarta area.

Broadly, from the previous study described, the research simulates research from Venkatesh et al. (2003), who determine America as a study site for the banking, communication, entertainment, and public administration industries that use information systems with mandatory and voluntary. Meanwhile, the research decides to choose Indonesia, especially Jakarta as a research site with external auditors as research respondents.

The research will generate a contribution by presenting an analysis of auditor acceptance to adopt technology to support audit performance that can improve the decision-making process for report users, thereby minimizing the gap in auditor capacity with technological advances and the expectation gap between report users and the auditing profession. Lastly, it can be a basis for standard setters to adapt developments in auditing standards as changes occur.

The Relationship Between Performance Expectancy and Behavioral Intention

Mahzan and Eymer (2014), Shihab et al. (2017), and Al-Hiyari et al. (2019) have analysed that technological advances in auditing improve auditor performance, which becomes faster and superior, especially when minimizing the use of costs and time. According to Calderon and Gao (2021), auditors are gaining more knowledge in conducting risk assessments that have an impact on a more advanced and open audit testing process.

However, Krahel and Titera (2015), and Raguseo (2018) explain how the existence of technology, in addition to having a great impact on earnings for auditors, also requires a consideration related to experience, which can be a risk of opinion error if it is unable to optimize the technology. Furthermore, Handoko et al. (2018) also establish how the level of success of auditors in practicing technology can be seen from the preparation which, therefore, supports the performance of the auditor.

H; Performance expectancy has a positive impact on Behavioral intention.

The Relationship Between Effort Expectancy and Behavioral Intention

Venkatesh et al. (2003) develop the UTAUT Model on the expectation of effort to analyze individual acceptance in the practice of technology. According to Shihab et al. (2017) there is a positive effect of expectation of effort on behavioral intention, where training routine of the auditor will increase the acceptance power to implement this technology.

Similar point of view is also expressed by Siew, Rosli, and Yeow (2020) on how implementing CAAT with knowledge of its features and functions encourages auditors to meet their needs faster. This is also transmitted by Alles (2015) who explained that there was an increase in audit services based on technology.

H; Effort expectancy has a positive impact on Behavioral intention.
The Relationship Between Social Influence and Behavioral Intention

Several studies have revealed that the greatest influence influencing auditors to transform is the existence of favourable environmental conditions (Gepp et al., 2018; Al-Hiyari et al., 2019; Calderon & Gao, 2021). According to Sirois et al. (2016) the risks of applying technology to audits can be minimized with the proper support from the team to practice the technology optimally. Siew et al. (2020) show a more effective implementation of CAATs in the presence of adequate working environment conditions.

H₁: Social influence has a positive impact on Behavioral intention.

The Relationship Between Facilitating Condition and Behavioral Intention

One of the main elements that support the successful implementation of technology in resources is the encouragement of leaders who facilitate new things for employees (Siew et al., 2020). According to Mahzan and Lymer (2014), and Shihab et al. (2017) the results show that there is an effect between the facilitating conditions and the behavioral intention, where the support of the company leaders improves the performance of the auditor.

H₂: Facilitating Condition has a positive impact on Behavioral intention.

II. METHODS

The research applies explanatory quantitative methods through descriptive analysis. Sekaran and Bougie (2016) describe that the quantitative method can be said as a form of research method based on the philosophy of positivism used to research a specific population or sample, data collection using research instruments, quantitative or statistical data analysis, which objective to test a previously determined hypothesis.

The research type is associative, where according to Sugiyono (2015) associative research has the objective of identifying the relationship between more than two variables. Hypothetical testing describes the nature of a particular relationship or ascertains differences between groups or independence or more factors in a situation.

The selection of research samples uses non-probability sampling techniques. Weyant (2022) describes that non-probability sampling is one of the techniques for taking samples where it does not provide opportunities for each member of the population to be selected to be a research sample. The samples in the research used a non-probability sampling technique that is purposive sampling, where auditor-assisted snowball sampling is also applied to other auditors in the data distribution process, which will help authors to gain data effectively (Sekaran & Bougie, 2016).

The data collection process is carried out by distributing closed-ended questionnaires to the auditors of the Jakarta public accounting office through social media (Mohamed et al., 2019). The data collection method on primary data is carried out in cross-sectional, which was taken at one time (Weyant, 2022). In the secondary data, a systematic review of the literature is carried out, analyzing previous journals, research books, and valid websites to increase the precision of the data as a support that guarantees the quality of the research (Bowen, 2009).

The number of external auditors in audit firms in Jakarta is not exactly identified, where the research uses Chin (1998) in Marliana (2020) as it mentions:

1. The minimum size for samples on PLS-SEM is to be equal to or greater than ten times out of the largest number of formative indicators used to measure latent variables.
2. Ten times the largest number of structural paths are directly connected to a particular construct in the structural model.

In the research, the biggest numbers in the structural pathways directly connected to a particular construct in a structural model were four paths, using criteria at point 2. Various methods can be applied such as the Roscoe method which was developed in 1975 and others. However, the research adopts Chin (1998) because it focuses on auditors who are not distinguished by their position or experience. Roscoe adoption research can target respondents with certain criteria, such as focusing only on top management (Hair et al., 2019), whereas the research aims at all auditors in Public Accounting Firms in Jakarta. Therefore, the minimum sample of Partial Least Square (PLS) in the research are 40 samples.

There are four independent variables consisting of performance expectancy, effort expectancy, social influence, and facilitating conditions, and one dependent variable namely behavioral intention. Variables are measured using questionnaire instruments in the form of several questions to find out the extent of responses from respondents using a Likert Scale of 1 to 5 points, namely 1 = Strongly
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III. RESULTS AND DISCUSSIONS

From the questionnaires distributed online to external auditors working at audit firms in Jakarta, 63 responses are obtained and of those responses, 62 responses are considered valid. The data is processed by using the SmartPLS version 3.3.2. Table 2 shows the characteristics of the respondents to support the quality of the data obtained and that can be interpreted as relevant information.

Outer Model testing is conducted to measure the validity and reliability of research models with convergent validity, discriminant validity, and composite reliability. An indicator that satisfies reliability is if it has a loading factor value greater than 0.7 (Sekaran & Bougie, 2016). However, if the loading factor value is between 0.4 to 0.7, the indicator will be removed. The result is four indicators did not meet the criteria and had been removed earlier for further analysis (Hair et al., 2019).

The Cronbach alpha (CA) and composite reliability (CR) values of each latent variable must be
greater than 0.7 to meet internal consistency reliability requirements. All variables in the research model have a greater composite reliability value of 0.7 so it can be implied that the reliability of internal consistency is met. The reliability of the data obtained can be used for further testing, which can improve the accuracy and relevance of the information presented (Hair et al., 2019).

Convergent validity analysis is performed by evaluating the value of each latent variable average variance extracted (AVE). The latent variable satisfies convergent validity requirements if the AVE value is greater than 0.5. The research shows that all latent variables have an AVE greater than 0.5, where according to Sekaran and Bougie (2016) it increases the validity of the data obtained.

To evaluate discriminant validity, the research evaluates both cross-loading values and AVE roots to find out the magnitude of each value in each indicator that has a different level of aspects from other indicators (Hair et al., 2019). The research found all its indicators had a loading factor greater than the associated variables compared to other variables, thus meeting the requirements >0.70 as stated (Hair et al., 2019). In addition, the square root of the AVE value of each variable is greater than the correlation to other latent variables in the research model. Thus, the proposed research model has met the evaluation of discriminant validity (Hair et al., 2019).

The evaluation of the structural model (Inner Model) consists of the coefficient of determination ($R^2$) and predictive relevance ($Q^2$) (Hair et al., 2019). In the research, the value of $R^2$ was 0.561 or 56.1% which means independent variables were able to explain the construct of dependent variables by 56.1% while the remaining value is explained by other variables (Hair et al., 2019).

<table>
<thead>
<tr>
<th>Characteristics</th>
<th>Details</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ages</td>
<td>&lt;=25 y.o</td>
<td>41</td>
<td>66%</td>
</tr>
<tr>
<td></td>
<td>25 – 35 y.o</td>
<td>18</td>
<td>29%</td>
</tr>
<tr>
<td></td>
<td>36 – 45 y.o</td>
<td>2</td>
<td>3%</td>
</tr>
<tr>
<td></td>
<td>&gt; 46 y.o</td>
<td>1</td>
<td>2%</td>
</tr>
<tr>
<td>Gender</td>
<td>Male</td>
<td>40</td>
<td>65%</td>
</tr>
<tr>
<td></td>
<td>Female</td>
<td>22</td>
<td>35%</td>
</tr>
<tr>
<td>Education Level</td>
<td>Diploma - Diploma</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>S1 - Undergraduate</td>
<td>56</td>
<td>90%</td>
</tr>
<tr>
<td></td>
<td>S2 – Post Graduate</td>
<td>6</td>
<td>10%</td>
</tr>
<tr>
<td></td>
<td>S3 - Doctoral</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Working Experiences</td>
<td>&lt;3 years</td>
<td>49</td>
<td>79%</td>
</tr>
<tr>
<td></td>
<td>3 – 5 years</td>
<td>7</td>
<td>11%</td>
</tr>
<tr>
<td></td>
<td>&gt; 5 years</td>
<td>6</td>
<td>10%</td>
</tr>
<tr>
<td>Rank/ Position</td>
<td>Junior Auditor</td>
<td>48</td>
<td>77%</td>
</tr>
<tr>
<td></td>
<td>Senior Auditor</td>
<td>11</td>
<td>18%</td>
</tr>
<tr>
<td></td>
<td>Manager</td>
<td>2</td>
<td>3%</td>
</tr>
<tr>
<td></td>
<td>Partner</td>
<td>1</td>
<td>2%</td>
</tr>
<tr>
<td>Certification</td>
<td>Yes</td>
<td>10</td>
<td>16%</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>52</td>
<td>84%</td>
</tr>
<tr>
<td>Voluntary in Using CAATs</td>
<td>Yes</td>
<td>42</td>
<td>68%</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>20</td>
<td>32%</td>
</tr>
<tr>
<td>Firm Size</td>
<td>Big 4</td>
<td>15</td>
<td>24%</td>
</tr>
<tr>
<td></td>
<td>Non-Big 4</td>
<td>47</td>
<td>76%</td>
</tr>
<tr>
<td>Software used</td>
<td>ACL</td>
<td>10</td>
<td>9%</td>
</tr>
<tr>
<td></td>
<td>IDEA</td>
<td>10</td>
<td>10%</td>
</tr>
<tr>
<td></td>
<td>Ms.Excel</td>
<td>57</td>
<td>55%</td>
</tr>
<tr>
<td></td>
<td>Ms.Access</td>
<td>4</td>
<td>4%</td>
</tr>
<tr>
<td></td>
<td>Oracle</td>
<td>7</td>
<td>7%</td>
</tr>
<tr>
<td></td>
<td>Others</td>
<td>15</td>
<td>15%</td>
</tr>
</tbody>
</table>
Furthermore, Q² testing obtains a result of 0.376 which means that behavioral intention variables have predictive relation. With this test, the magnitude of the value of each relationship is tested, leading to the hypothesis test that can be performed based on the existing variables (Sekaran & Bougie, 2016; Hair et al., 2019).

Hypothesis testing is performed with a t-test. If the test result is p-value ≤ 0.05 (alpha 5%) and t-statistics > 1.96, it can be concluded that the test results are significant and goes otherwise. According to Sekaran and Bougie (2016), and Hair et al. (2019), when a hypothesis has a positive impact, it significantly indicates a parallel increase of the relationship variables without passing one over the other.

The result of Hypothesis 1 concludes that performance expectancy has a positive but insignificant effect on the behavioral intentions of external auditors working on audit firms in Jakarta to adopt or use CAATs. Several studies (Mahzan & Lymer, 2014; Sirois et al., 2016; Al-Hiyari et al., 2019) indicates how auditors need the role of technology to support activities that have an impact on improving auditor performance, especially in the presentation of relevant finding information. Widuri et al. (2016) explore auditors in Indonesia through the TOE Framework. They show that the application of technology in the form of Generalized Audit Software (GAS), Audit Command Language (ACL), and CAATs provides convenience and superiority for auditors in performing data tests with a high level of validity.

The research results are supported by research conducted by Sutanto, Ghozali, and Handayani (2018) and Gonzalez et al. (2012) in which their results show that performance expectancy did not affect behavioral intentions. Sutanto et al. (2018) state that this is due to awards given not worth the tasks and roles to be performed. CAATs have not been able to impact the completion of audit work more quickly and have not been able to improve effectiveness and efficiency in audit work.

It must also be supported by supportive facilities and infrastructure (Raguseo, 2018). Audit firms, which seek to increase the use of CAATs, should invest more in training programs to educate their external auditors about the benefits of using the tool and help them stay up to date with technological developments (Bierstaker, Janvrin, & Lowe, 2014).

However, Shihab et al. (2017) shows that the auditor’s lack of experience and knowledge in auditing software practice has an impact on diminishing audit performance, leading to decreased interest of the auditor in applying the technology. In addition, Krahel and Titera (2015), and Gepp et al. (2018) explain that in addition to the superiority of the auditor, they also face threats that run the risk of discrepancies in the presentation of opinions due to lack of detection to obtain findings.

The results of Hypothesis 2 shows that effort expectancy have a positive but insignificant effect on the behavioral intentions of external auditors to Audit Firms in Jakarta to adopt or use CAATs. Research results support Al-Hiyari et al. (2019) and Mohammad et al. (2017) that auditors apply technology according to experience and needs to produce audit performance. When presenting an opinion, the auditor must ensure that audit risk can be minimized so as not to affect the process of making incorrect decisions (Krahel & Titera, 2015).

The advancement of information systems in increasingly complex accounting records requires the capacity of the auditor as a guarantor of transparency and accountability for the presentation of financial statements (Calderon & Gao, 2021; Salijeni et al., 2019). It can also be seen that the average age of respondents is under 25 years of age and has a bachelor’s (undergraduate) degree, which can indirectly affect the ease of auditors in adapting CAATs.

The research results are supported by Al-Hiyari et al. (2019) and Handoko et al. (2018), which show that effort expectancy does not affect behavioral

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### Table 3 CA, CR, and AVE Value

<table>
<thead>
<tr>
<th>Variable Name</th>
<th>Cronbach's Alpha (CA)</th>
<th>Composite Reliability (CR)</th>
<th>Average Variance Extracted (AVE)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance expectancy</td>
<td>0.710</td>
<td>0.822</td>
<td>0.541</td>
</tr>
<tr>
<td>Effort expectancy</td>
<td>0.797</td>
<td>0.863</td>
<td>0.613</td>
</tr>
<tr>
<td>Social influence</td>
<td>0.842</td>
<td>0.889</td>
<td>0.619</td>
</tr>
<tr>
<td>Facilitating conditions</td>
<td>0.713</td>
<td>0.824</td>
<td>0.542</td>
</tr>
<tr>
<td>Behavioral intention</td>
<td>0.830</td>
<td>0.898</td>
<td>0.747</td>
</tr>
</tbody>
</table>

### Table 4 Hypothesis Test Result

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Path</th>
<th>Path Coefficient</th>
<th>Standard Deviation</th>
<th>T-value</th>
<th>P-Value</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>H₁</td>
<td>PE → BI</td>
<td>0.198</td>
<td>0.129</td>
<td>1.534</td>
<td>0.126</td>
<td>Positive and significant</td>
</tr>
<tr>
<td>H₂</td>
<td>EE → BI</td>
<td>0.060</td>
<td>0.114</td>
<td>0.525</td>
<td>0.600</td>
<td>Positive and insignificant</td>
</tr>
<tr>
<td>H₃</td>
<td>SI → BI</td>
<td>0.398</td>
<td>0.121</td>
<td>3.304</td>
<td>0.001</td>
<td>Positive and significant</td>
</tr>
<tr>
<td>H₄</td>
<td>FC → BI</td>
<td>0.208</td>
<td>0.167</td>
<td>1.247</td>
<td>0.213</td>
<td>Positive and insignificant</td>
</tr>
</tbody>
</table>
intention. Al-Hiyari et al. (2019) state that the reason why effort expectancy does not affect behavioral intention is that most of the external auditors in the sample are young and have a high level of proficiency in information technology.

Therefore, external auditors can see that the level of ease that comes with the use of CAATs is relatively insane to their decisions (Shihab et al., 2017). Another reason why effort expectancy does not affect behavioral intention is that in the context of audits, the effectiveness of audit procedures is given high priority by external auditors when they make decisions on the use of technology, not about personal preferences regarding efforts required to use technology (Bierstaker et al., 2014).

Then, the results of Hypothesis 3 show that social influence has a positive and significant effect on the behavioral intentions of external auditors working on audit firms in Jakarta to adopt or use CAATs.

It can be considered that external auditors in audit firms in Jakarta consider that the social environment as well as those around them who use CAATs have a significant influence on their decision to adopt and use CAATs in the audit process. It can be seen in the response from respondents who on average said agree on social influence indicators, which show that auditors are influenced by those around them. According to Mahzan & Lymer (2014), environmental conditions affect how the auditor performs audit activities. According to Sirois et al. (2016) and Calderon and Gao (2021) auditors are influenced by the size of the client and how they have adopted technology so that external stimuli will support auditors in updating their skills.

However, several studies reveal a lack of openness in the work environment because outdated standards or differences in specialization lead to behaviour less adaptable to change (Calderon & Gao, 2021; Islam et al., 2018; Zadorozhnyi et al., 2021).

The research results are supported by research conducted by Mohammad et al. (2017) and Shamsuddin et al. (2015), where results showed that social influence affects behavioral intention. According to Shamsuddin et al. (2015), social influence affects behavioral intention because it is caused by the influence of colleagues and senior management as well as current developments in new technologies by the organization.

Hypothesis 4 states that facilitating conditions have a positive but insignificant effect on the behavioral intentions of external auditors working in audit firms in Jakarta to adopt or use CAATs. It can be concluded that external auditors at audit firms in Jakarta consider support facilities not to have a significant influence on their decision to adopt and use CAATs in the audit process.

The research results are supported by research conducted by Mohammad et al. (2017) and Sutanto et al. (2018) which shows that facilitating conditions do not affect the behavioral intentions of external auditors in the use of CAATs. Mohamed et al. (2019) state that an important factor that will improve the behavioral intention of external auditors to adopt and use CAATs is an independent auditor at the facility with the availability of resources, adequate information, and assistance in the use of CAATs itself.

Al-Hiyari et al. (2019) argue that audit firms should invest enough money in advanced technology information infrastructure to reduce the barriers to external auditors in receiving and utilizing CAATs. In addition, audit firms can increase the use of CAATs by developing new policies regarding the recruitment and promotion of external auditors. In the research, the majority of external auditors at audit firms in Jakarta still use Microsoft Excel as supporting software in conducting the audit process, where audit firms should be able to provide supporting software and training on the software to increase the interest of external auditors in adopting or using CAATs in the audit process.

However, Kolbjørnsrud, Amico, and Thomas (2017) find that 44% of leaders perceive technological developments as a threat that generates a lack of facilities in the company, which affects the performance of resources in the achievement of the goals.

IV. CONCLUSIONS

The research aims to analyze the factors that influence behavioral intention to adopt and use CAATs. The research tests four independent variables, which are performance expectancy, effort expectancy, social influence, and facilitating conditions against dependent variables, namely behavioral intention. The research is conducted on external auditors working on audit firms in the Jakarta area using questionnaires made with Google Forms and disseminated using social media. The research used Partial Least Square (PLS) to find out if independent variables affected dependent variables. The analysis is done using the SmartPLS program version 3.3.2.

Performance expectancy has a positive but insignificant effect on the behavioral intentions of external auditors working at audit firms in Jakarta in adopting and using CAATs. The conclusion is that performance improvement, and the perceived effectiveness of external auditors on the benefits of technology has not been able to influence their intentions to adopt and use CAATs.

Effort expectancy has a positive but insignificant effect on the behavioral intentions of external auditors working at audit firms in Jakarta in adopting and using CAATs. It is concluded that the level of ease that external auditors feel about technology has not been able to influence their intentions to adopt and use CAATs, which is similar to results by Mahzan and Lymer (2014), Shihab et al. (2017).

Social influence has a positive and significant effect on the behavioral intentions of external auditors working at audit firms in Jakarta in adopting and using CAATs. The conclusion is that the social environment in which it works and the support of the surrounding
people can influence their intention/ desire to adopt and use CAATs.

Facilitating conditions have a positive but insignificant effect on the behavioral intentions of external auditors working at audit firms in Jakarta in adopting and using CAATs. The conclusion is that supporting facilities such as resources (Internet, cloud, or other advance technologies), adequate information, and assistance in the use of CAATs cannot affect their intention/ desire to adopt and use CAATs (Autor, 2015; Kolbjørnrsrud et al., 2017).

From this research, you can generate input for future academic researchers and audit firms in designing a strategic model framework that can prepare auditors to adopt an audit system. Success in technology implementation, in addition to leadership support, also requires the awareness of people who see that the implementation of audit technology will direct auditors to new opportunities. This can be done by inculcating ideas for auditing standards that are also updated following technological developments (Alles, 2015; Calderon & Gao, 2021; Rosati et al., 2019).

The limitation of the research is that the respondent data is directed to a single location, where the amount of data is adjusted according to the variables based on the provisions of Chin (1998). In addition, this type of software is only targeted at CAATs, so it does not lead to other auditors using other software, where the research purpose is to analyze the renewal of the auditor’s acceptance because it can change at any time.

It is suggested that future research explore the gaps in this research through interview studies that can gain insight into the acceptance of audit software implementation to improve auditor performance. In addition, researchers can review the acceptance risk analysis of the software used so that they can understand the impact on users of financial statements based on the experience of auditors adopting the system.

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