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THE INFLUENCE OF INFORMATION TECHNOLOGY AND COMPUTER-BASED AUDIT SYSTEMS ON AUDIT QUALITY

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ABSTRACT

This study aims to analyze the strengths of Information Technology, Computer-Based Audit Systems, and Audit Quality at Mirawati Sensi Idris Public Accounting Firm and to examine the effect of Information Technology on Audit Quality, the effect of Computer-Based Audit Systems on Audit Quality, the effect of Information Technology on Computer-Based Audit Systems, and the indirect effect of Information Technology on Audit Quality through Computer-Based Audit Systems as a mediating variable. This study uses a quantitative approach with a correlational design. Data were collected through a 1–5 Likert scale questionnaire administered to 72 auditors selected using convenience sampling based on the availability and willingness of respondents. Data analysis was performed descriptively and inferentially using Structural Equation Modeling–Partial Least Squares (SEM-PLS) through SmartPLS 4.0. The results showed that all variables were in the good category. Hypothesis testing proved that Information Technology and Computer-Based Audit Systems had a positive and significant effect on Audit Quality, Information Technology had a positive and significant effect on Computer-Based Audit Systems, and Computer-Based Audit Systems positively and significantly mediated the relationship between Information Technology and Audit Quality. These findings indicate that the integration and optimization of technology in digital audit systems play an important role in improving audit quality.

Kata Kunci : Information Technology ; Computer-Based Audit Systems ; Audit Quality

ABSTRAK

Penelitian ini bertujuan untuk menganalisis kekuatan Teknologi Informasi, Sistem Audit Berbasis Komputer, dan Kualitas Audit pada Kantor Akuntan Publik Mirawati Sensi Idris serta menguji pengaruh Teknologi Informasi terhadap Kualitas Audit, pengaruh Sistem Audit Berbasis Komputer terhadap Kualitas Audit, pengaruh Teknologi Informasi terhadap Sistem Audit Berbasis Komputer, serta pengaruh tidak langsung Teknologi Informasi terhadap Kualitas Audit melalui Sistem Audit Berbasis Komputer sebagai variabel mediasi. Penelitian menggunakan pendekatan kuantitatif dengan desain korelasional. Data dikumpulkan melalui kuesioner skala Likert 1–5 kepada 72 auditor yang menggunakan teknik convenience sampling berdasarkan ketersediaan dan kesediaan responden. Analisis data dilakukan secara deskriptif dan inferensial menggunakan Structural Equation Modelling–Partial Least Squares (SEM-PLS) melalui SmartPLS 4.0. Hasil penelitian menunjukkan bahwa seluruh variabel berada pada kategori baik. Pengujian hipotesis membuktikan bahwa Teknologi Informasi dan Sistem Audit Berbasis Komputer berpengaruh positif dan signifikan terhadap Kualitas Audit, Teknologi Informasi berpengaruh positif dan signifikan terhadap Sistem Audit Berbasis Komputer, serta Sistem Audit Berbasis Komputer memediasi secara positif dan signifikan hubungan antara Teknologi Informasi dan Kualitas Audit. Temuan ini menunjukkan bahwa integrasi dan optimalisasi teknologi dalam sistem audit digital berperan penting dalam meningkatkan kualitas audit

Keywords : Teknologi Informasi; Sistem Audit Berbasis Komputer; Kualitas Audit

INTRODUCTION

Auditing is a procedure used to reduce the amount of inaccurate information that exists between managers and shareholders (Ariyani, 2019). Financial statements represent a summary of a company's financial performance and position over a certain period. The term "audit" is a process used to collect information as evidence in financial statements by tracking and disclosing information directly. Financial statements are very important because they contain a variety of information that can be a benchmark for investors. In addition, to facilitate the decision-making process, the information contained in the financial statements must be valid and of high quality (Sitorus & Ferinia, 2022) . The quality of financial statements can be improved by improving the quality of audits (Arens et al., 2017). Audit quality is measured based on audit and quality control standards as well as the effectiveness of auditors in carrying out their professional responsibilities. Quality audits are conducted by auditors who have high competence and independence. According to Panggabean & Pangaribuan (2022), the independence, professional skepticism, and objectivity of auditors are important factors in determining audit quality, because professional and impartial auditors will be better able to identify and report violations in financial statements accurately and transparently.

Audit quality is essential to ensure the validity and reliability of financial statements for stakeholder decision-making, and it can be enhanced by longer audit tenure as auditors gain a deeper understanding of the client's business and operations (Situmeang, et.al., 2024). However, negligence in audits still tends to occur and causes a decrease in audit quality, for example, the case that occurred at the Public Accounting Firm (KAP) Ernst & Young (Budi, 2019). The financial statements of PT Tiga Pilar Sejahtera Food Tbk (AISA) have been audited in 2017 by PT Ernst & Young Indonesia (EY). However, the Honorary Board of the Indonesian Institute of Accountants (IAI) found that EY had violated Law No. 5/2011 on Public Accountants because it was not a public accounting firm that had the right to provide insurance services such as investigative audits. The law stipulates that only those who are registered as public accountants are entitled to provide audit and insurance services. If any individual commits this violation, they can be subject to criminal charges, which can result in imprisonment of up to six years and a maximum fine of Rp500 million. The final results of the PT Tiga Pilar Sejahtera Food Tbk (AISA) case audited by Ernst & Young (EY) revealed significant irregularities in the 2017 financial statements, including alleged overstatements of accounts receivable of Rp 4 trillion and fund flows of Rp 1.78 trillion to affiliated parties that were not adequately disclosed (Prasetyo, 2019).

Based on the phenomenon that occurred above, inadequate audit quality has the potential to endanger the reputation of auditors as well as the public and capital market

stakeholders (Hutapea & Ferinia, 2020). The spread of false or misleading financial information has the potential to result in erroneous investment decisions, financial losses and market instability. An audit that is not conducted carefully can also jeopardize the integrity of the capital market as a whole, thus jeopardizing investor confidence. According to Erfiansyah & Rustandi (2018)A loyal auditor is an auditor who maintains his or her professionalism, independence, and integrity by prioritizing the interests of external stakeholders and providing accurate and trustworthy audit results. And according to Candra Pratiwi et al. (2020), Sinurat & Pangaribuan (2022) Audit quality is not only related to inspection procedures, but also to compliance with professional standards and the success of quality control in each audit assignment. To ensure that audit results are reliable and consistent with the principles of auditor professionalism and ethics, audit standards are mandatory guidelines that govern audit competencies, procedures and reporting. The implementation of effective audit standards will improve the quality of audit services and increase public trust (Afriani & Tanusdjaja, 2021). Some other factors that can affect audit quality are information technology and computer-based audit systems

To improve the quality of good audits, it is very important that auditors can understand the use of information technology in the audit process. According to Pratikno (2022) Information technology can not only simplify business processes, but also improve productivity, decision-making, operational costs, and relationships with customers. By keeping up with the times and using technology in this era, it can make it easier for auditors to do their jobs. The audit process is greatly influenced by information technology. IT systems provide faster, higher-quality information to management and auditors, replace manual controls that are prone to human error, and improve the company's internal controls (Setiatin, 2018) . In addition, the use of information technology in digital-based administrative systems has been proven to increase the efficiency and transparency of work processes, as technology allows data integration and the reduction of human error in information processing (Dermawan et al., 2025).

Advances in information technology have made the task of auditing easier for auditors. According to Yuriski & Kuntadi (2022) Application of techniques *Computer Assisted Auditing* (CAA) has a positive and significant impact on audit quality because the use of computer technology in the audit process not only makes it easier for auditors to analyze and examine computerized records, but also improves time efficiency, cost efficienct, and the use of human resources in the audit process, thus enabling auditors to produce more reliable and higher-quality audit reports. IT systems provide faster, higher-quality information to management and auditors, replace manual controls that are prone to human error, and improve the company's internal controls. From the results of the research Yuriski & Kuntadi (2022), Muhayoca &

Ariani (2017) and Pramudyastuti et al. (2022) It shows that information technology improves audit quality, which means using technology during the audit process will improve the efficiency and accuracy of audit results.

Computer-aided audit systems and information technology have an important role in audit quality. According to a study conducted Yuriski & Kuntadi (2022) shows that information technology, especially the application of computer-aided auditing techniques (TABK), is essential to improve audit quality. This is because this technology not only makes computerized data analysis and examination easier and more efficient, but also helps optimize the time, cost, and human resources used for audits. Research Lonto & Pandowo (2023) stating that with the help of information technology, auditors can access, process, and analyze data more quickly, accurately, and effectively. As a result, the auditor's findings and recommendations become more relevant and useful for management decision-making. This improved audit quality also serves as an intermediary that improves the performance of internal audits, especially in finding and preventing fraud in local governments. In addition, the study emphasizes that internal auditors need to master information technology skills so that they can perform their duties well in the digital age. This research also encourages regional inspectorates to use information technology correctly to continue to improve the quality of audits. Overall, the findings of this study show that information technology plays an important role in improving audit quality.

Research on information technology and computer-based audit systems is essential to improve the quality of transparent audits. The application of information technology in audits focuses on two main aspects, namely efficiency and accuracy. This technology speeds up the audit process by automating tasks such as data processing and transaction matching, as well as allowing auditors to detect anomalies or fraud faster. Thus, audit reports become more transparent and credible.

The use of *Computer-Assisted Audit Techniques* (CAATs) allows auditors to analyze data more deeply, reduce human error, and prevent data manipulation. This improves the quality of audits and speeds up their completion time, which is especially important in the digital age. Additionally, this technology allows auditors to manage more complex data more efficiently, providing more accurate and trustworthy audit opinions.

This research is relevant because it can provide insights into how computer-based systems support auditors in facing big data challenges, as well as improve the transparency and accuracy of financial statements. Thus, the application of information technology in audits not only improves the process, but also strengthens public confidence in the financial statements produced.

The formulation of the problem in this study is 1). What is the strength of Information Technology in KAP Mirawati Sensi Idris? 2). How is the Computer-Based Audit System at KAP Mirawati Sensi Idris? 3). What is the quality of the audit at KAP Mirawati Sensi Idris? 4). Is there a significant and positive influence between information technology and audit quality in KAP Mirawati Sensi Idris? 5). Is there a significant and positive influence between the computer-based audit system on the audit quality in KAP Mirawati Sensi Idris? 6). Is there a significant and positive influence between information technology on the computer-based audit system in KAP Mirawati Sensi Idris? 7). Is there a significant and positive influence between information technology on audit quality through a computer-based audit system at KAP Mirawati Sensi Idris?

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

This study uses *Grand Theory, Agency Theory*. According to *Agency Theory* Agency relationships are formed when one party (the leader) gives decision-making authority to the other party (agent) to act in the interest of the leader (Louwers et al., 2021). Based on the foundation Jensen & Meckling, (1976) , but often creates conflicts of interest due to information asymmetry and opportunistic agent behavior. In audits, independent auditors function as a systematic external oversight mechanism to collect and evaluate evidence objectively in accordance with generally accepted accounting principles. It reduces agency costs, ensures fair management financial statements, and increases confidence in the information presented.

Middle Theory What is used in this study is information technology. *Middle Theory* used in the field of information technology are *Technology Acceptance Model*, is a theoretical model that explains and uses technology based on individual perceptions of the system used. The acceptance of technology in organizations is influenced by users' belief that the system is beneficial in improving performance *(perceived usefulness)* and easy to use *(perceived ease of use*). This perception shapes attitudes towards technology which then influences the intention to use and use the actual information system (Laudon & Laudon, 2021).

Applied theory This research is a computer-based audit system concept (Hall, 2011), the concept of information technology (Puspitawati, 2021) and audit quality concepts (Tandiontong, 2015).

Audit Quality

Audit quality according to Purba & Umar (2021) the ability of the auditor to detect errors in the financial statements and report them to the users of the financial statements. Auditor competence involves the skills, knowledge, and experience that auditors have in conducting audits objectively and independently. A quality audit process follows established standards and uses appropriate audit procedures to verify the information contained in the

financial statements. According to DeAngelo (1981) quoted from Purba & Umar (2021) Say that the quality of the audit is likely to contain substantial errors, and that the auditor finds and reports such errors. Another definition of audit quality by Gul, Kim & Qiu (2009) quoted from Susanto (2024) It is stated that audit quality generally consists of a combination of two possibilities, namely, finding and reporting financial statement errors. The quality of the audit depends not only on the accuracy of the audit process, but also on the integrity and honesty of the auditor in conveying the results. According to Palmrose (1998), Deis and Giroux (1992) quoted from Azis Alimin (2025) This audit quality shows the auditor's two capabilities, namely, the ability to find errors and fraud and the ability to report material errors in the client's accounting system and financial statements independently. From the definitions that have been obtained, it can be concluded that audit quality is the auditor's ability to find substantial errors or fraud in financial statements and report them honestly and transparently to report to report users is a combination of technical ability to find errors and moral commitment to report financial conditions accurately and reliably.

Some of the factors that affect audit quality include auditor independence, auditor competence, and compliance with audit standards. (Tandiontong, 2015). The independence of the auditor is very important so that the auditor can work without the influence of any party that can affect the results of the audit. The auditor's competence includes the level of knowledge, experience, and skills possessed to understand and analyze financial statements. Compliance with audit standards ensures that auditors carry out audit procedures systematically and in accordance with applicable rules, so that audit results can be trusted.

Information Technology

Technology is a branch of science and skills used to create systems and tools that facilitate human activities (Lientz, 2011). Meanwhile, information is interpreted as very important for digital human life, where the exchange and network of information determines social interaction. This is because information is the product of complex interactions between various parties. Moch. Stuart O'Neill (2024) Explain the meaning of information technology in the book entitled *"Introduction to Information Technology"* that information technology (IT) is the study or use of systems (computers and telecommunications) to store, retrieve, and transmit information. Various operations and services, such as data processing, application software, and data integration systems, are among them (Simanjuntak, et.al., 2024). Information Technology is not just about technology; it's also about human-machine interaction and how technology can be used for moral purposes and about the technology behavior (Hudistira & Ferinia, 2023). Other definitions according to Pratam Adiputra (2020) A study of how to design, implement, develop, support, or manage computer-based information systems, especially hardware and

software. In other words, information technology is a variety of facilities consisting of hardware and software that allow the public to support and improve the quality of data quickly and in high quality. From the definitions that have been obtained, it can be concluded that information technology is the field of science and application of computer and telecommunication systems that are used to store, retrieve, send, and manage information properly. Information Technology can also facilitate and improve the quality of data exchange and help decisions in modern digital life.

According to Puspitawati (2021) There are several factors that affect information technology, including computer technology, communication technology, and data storage and processing methods. Computer technology can be defined as a versatile machine that can help with programming and turn data into useful information for problem-solving and improving output. Communication technology is one of the technologies that can channel and disseminate information to people in need. This technology includes a wide range of tools and systems that allow for the exchange of information quickly, efficiently and on a fairly large scale. Data storage and processing methods refer to the storage and use of data to store, maintain, and secure information

Computer-Based Audit System

The development of information technology encourages companies and organizations to implement computer-based accounting information systems to carry out operational activities and financial reporting. Conditions require auditors to adjust their audit approach to remain able to obtain relevant audit evidence in the information technology environment. Audits conducted in an information systems environment require auditors to understand the client's information systems and evaluate the internal controls of the information technology (Arens et al., 2017). Computer-Aided Audit Systems integrate information technology and computer systems in the audit process, including planning, implementation, and reporting (Hall, 2011). In this case, the computer serves not only as an auxiliary tool, but also as an audit object whose reliability needs to be evaluated.

According to Marshall & John (2011) in his book titled *Accounting Information System* that a computerized accounting information system requires adequate control to ensure the accuracy and reliability of the information produced. According to Solechan (2021) Information systems audit is a process of collecting and evaluating evidence to ensure that information technology protects assets, maintains data integrity, and achieves organizational goals effectively and efficiently. The application of a computer-based audit system is important in assessing the effectiveness of information technology-based internal control. Based on this description, it can be concluded that a computer-based audit system is an audit approach that

utilizes computer systems, information technology control, and auditor competencies to support the implementation of audits effectively and efficiently.

According to Hall (2011) There are several factors that affect a computer-based audit system, including the auditor's understanding of the information system, application control, and the integration of the information system with auditing. The auditor's understanding of information systems includes the auditor's ability to understand the flow of the information system used by the client, knowing how transactions are processed in a computer-based manner. Application control includes data management to be complete, accurate, and lawful, data processing in accordance with applicable procedures. And finally, the integration of information systems with the audit process includes the use of client information systems for data collection and audit evidence, the use of electronic audit trails to trace transaction traces, and documentation of audit results in electronic form to be more systematic and accessible.

Relationships among Variables

The Relationship of Information Technology and Audit Quality

The development of information technology has brought significant changes in the implementation of audits, especially in terms of data processing, as well as an increase in the effectiveness of substantive testing procedures and internal controls. In research Nugrahanto & Alhadi (2021) using SEM-PLS analysis on 96 tax auditors in Jakarta, and found that information technology has a positive effect on audit quality. Recent research conducted by Ridwan (2025) Using SPSS, it was found that information technology had a positive influence on audit quality in 36 auditors of BPK RI West Sulawesi. Recent research has also been conducted Sukma Benga Ola et al. (2025) The use of SEM-PLS on 80 auditors in several public accounting firms in Central Jakarta shows that information technology has a positive and significant effect on audit quality. Theoretically, information technology increases the accuracy, speed, and breadth of audit procedures thereby strengthening the auditor's ability to detect material misstatements and increase the reliability of audit opinions. Therefore, this study wants to re-examine whether information technology has a significant and positive effect on KAP Mirawati Sensi Idris by using SEM-PLS in processing data to support the results of previous research

H1 : Information Technology Has a Significant and Positive Effect on Audit Quality at Public Accounting Firm Mirawati Sensi Idris

The Relationship of Computer-Based Audit Systems and Audit Quality

Previous empirical studies have consistently shown that the use of *Computer Assisted Audit Techniques (CAATs)* and computer-aided audit techniques contribute to improving audit quality. Research conducted Vicky Pratama Mahardika et al. (2025) found that the use of

Computer Assisted Audit Techniques (CAATs) positively related to the quality of audits at the BPK of Central Java Province. In research Gusman & Challen (2023) found that computer-aided audit techniques have a positive influence on audit quality in public accounting firms in DKI Jakarta. Research conducted by Shirley (2021) used SEM-PLS on 67 external auditors at KAP Jakarta and found that *CAATs* has a positive and significant influence on audit quality. Research conducted Hanayanti & Setiawan (2025) Finding positive and significant influences *CAATs* on the quality of audits at the Central Jakarta KAP. Conceptually, computer-based audit systems allow auditors to improve the efficiency of testing procedures, expand the scope of examinations, and minimize the risk of error detection through more accurate and systematic data processing. Therefore, this study wants to re-examine whether the computer-based audit system has a significant and positive effect on KAP Mirawati Sensi Idris by using SEM-PLS in processing data to support the results of previous research.

H2 : Computer-Based Audit System Has a Significant and Positive Effect on Audit Quality at Public Accounting Firm Mirawati Sensi Idris

The Relationship of Information Technology and Computer-Based Audit Systems

Digital transformation in audit practice shows that the implementation of computer-based audit systems is not just a technical choice, but a consequence of increasing information technology capabilities in organizations. Research Nasrah et al. (2023) through *systematic literature review (SLR)* shows that technological factors, including information technology infrastructure and ease of access to systems, have a significant influence on *CAATs*. In research Emily et al. (2025) shows that in the context of *Technology Organization Environment (TOE)*, the context of technology plays an important role in determining adoption *CAATs* by auditors. Strong information technology capabilities encourage the use of digital audit techniques in everyday audit work as it facilitates data access, system integration, and audit audit audit automation. Research Septari et al. (2025) reinforcing previous research, with a *Unified Theory of Acceptance and Use of Technology (UTAUT)* found that *facilitating conditions* which reflects the readiness and support of information technology, has a positive and significant effect on the use of *CAATs* by external auditors in Indonesia. Without adequate technological support, computer-based audit systems are difficult to implement optimally. Therefore, this study wants to re-examine whether information technology has a significant and positive effect on the computer-based audit system at KAP Mirawati Sensi Idris by using SEM-PLS in processing data to support the results of previous research.

H3 : Information Technology Has a Significant and Positive Effect on the Computer-Based Audit System at the Public Accounting Firm of Mirawati Sensi Idris

The Relationship between Information Technology and Audit Quality Through a Computer-Based Audit System

A number of studies indicate that improving audit quality in the digital environment occurs through the mechanism of utilizing technology in audit procedures. Research Febrianto & Kartikasari (2024) found that the use of computer-aided auditing techniques improved audit quality when audit procedures were improved with the support of information technology, demonstrating the power of *CAATs* as an intermediary between technology and audit quality. In research Thahirah et al. (2025)confirms that the use of *CAATs* consistently improve the effectiveness and efficiency of the audit process by expanding the scope of testing and making it easier for auditors to find material errors, which is an important element in determining audit quality. Therefore, this study wants to re-examine whether information technology and audit quality through a computer-based audit system have a significant and positive effect on KAP Mirawati Sensi Idris by using SEM-PLS in processing data to support the results of previous research

H4 : Information Technology and Audit Quality Have a Significant and Positive Effect through a Computer-Based Audit System at the Public Accounting Firm of Mirawati Sensi Idris

RESEARCH METHODS

This study uses a quantitative approach with an explanatory (causal) research design, as it aims to examine the causal relationships between variables, particularly the influence of Information Technology and Computer-Based Audit Systems on Audit Quality. Quantitative research refers to a method that utilizes statistical analysis to examine relationships between variables (Ferinia, 2023). The correlational design was chosen because it was considered to be in accordance with the research objectives to test the hypothesis that had been established.

The data collection technique was carried out through the distribution of online questionnaires. The research instrument used a Likert scale of 1-5 to measure the level of respondents' approval of each statement, with the score categories being 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree. An example of a description in the Information Technology variable (X1) is "Hardware used according to audit needs". The variable of the Computer-Based Audit System (X2) is "The system carries out information exchange in *real-time*." Furthermore, for the Audit Quality variable (Y) is "I comply with standards related to auditor independence in carrying out audits". The operational definitions of variables, including indicators and measurement scales, are presented in Table 1. The population of this study is auditors who are directly involved in the audit process at the Public Accounting Firm of Mirawati Sensi Idris. The sampling technique in this study uses *the*

convenience sampling method, namely respondents are selected based on accesibility and willingness to participate. This technique is justified due to limited access to auditors and time constraints, and it is commonly used in quantitaive research when the population is difficult to reach. Despite its practicality, this approach may limit the generalizability of the findings. From the existing population, as many as 72 auditors are willing and meet the eligibility to be used as respondents in this study. The sample size of 72 respondents meets the minimum requirement for SEM-PLS analysis. According to the rule of thumb, the minimum sample size should be at least 10 times the number of structural paths directed at a particular construct. Based on this criterion, the sample size in this study is considered adequate for model estimation.

Data analysis was conducted in a systematic and sequential manner. First, descriptive analysis was carried out to present the characteristics of respondents and summarize responses to each research variable using Microsoft Excel. Second, validity and reliability tests were conducted to ensure the quality of the measurement instrument, including convergent validity and composite reliability. Third, structural analysis was performed using *Structural Equation Modeling-Partial Least Squares* (SEM-PLS) with SmartPLS 4.0, including evaluation of the inner model through *R-Square* and *path coefficients* (Ghozali & Karlina Aprilia, 2023).

RESEARCH RESULTS AND DISCUSSION

To gain a more comprehensive understanding of the characteristics of respondents, groupings were carried out based on demographic aspects and work background. The information is presented to provide a general description of the respondent profile, so that the results of the research can be analyzed and interpreted objectively and in accordance with the research context. Based on the data in Table 1, the characteristics of the respondents showed that the majority of respondents were male, namely 40 people or 55.56%, while female respondents amounted to 32 people or 44.44%. Viewed from the age aspect, the majority of respondents were in the age range of 26-30 years, which was 28 people or 38.89%. Furthermore, respondents aged 31-35 years amounted to 18 people or 25%, followed by respondents under the age of 25 years as many as 12 people or 16.67%. Respondents aged 36-40 years were recorded as many as 9 people or 12.50%, while respondents over 40 years old were the group with the least number, namely 5 people or 6.94%

Based on their position in the job, respondents who occupy the position of senior auditor are the largest group, which is 26 people or 36.11%, followed by respondents with the position of junior auditor as many as 22 people or 30.56%. Respondents who served as supervisors amounted to 14 people or 19.44%, while respondents who served as managers were recorded as many as 8 people or 11.11%. The respondents who occupy the position of partner have the smallest proportion, namely 2 people or 2.78%.

Judging from the length of work, most of the respondents had 1-2 years of work, which was as many as 22 people or 30.56%. Furthermore, respondents with a working period of 3-4 years amounted to 18 people or 25%, followed by respondents with a working period of less than 1 year as many as 15 people or 20.83%. Respondents with a working period of 4-5 years were recorded as many as 10 people or 13.89% while respondents with a working period of more than 5 years were the lowest percentage group, namely 7 people or 9.72%.

Descriptive Analysis of Variable Statements

To answer the formulation of problems 1, 2, and 3 of the research descriptively, a descriptive analysis of all statements in each research variable was carried out. The results of the analysis are presented in the following table which contains the number of respondents, minimum, maximum, and mean values as the basis for interpreting the tendency of respondents' responses to information technology variables, computer-based audit systems, and audit quality.

The results of the descriptive analysis on Table 2 show that the highest indicator in the Information Technology variable is IT 5 with the statement "Audit system is maintained periodically", which is in line with Kanivia et al.(2024) that system maintenance improves the effectiveness of internal audits. On the other hand, the lowest indicator is found in IT 14 with the statement "The process of storing large data can be done quickly" indicating the limitations of respondents feeling the speed of the system, in contrast to Iqlimah et al. (2024) who found that technology should support the rapid processing of big data. In the Computer-Based Audit System variable, the highest indicator of SABK 7 with the statement "Compliance audit system has a data protection mechanism from manipulation." These findings are supported by research Zahra et al.(2025) which indicates the need for strong governance and information system audit mechanisms to ensure system security and compliance However, the lowest indicator on this variable is SABK 4 with the statement "I am able to identify the risk of non-compliance associated with the use of a computer-based compliance audit system". This is different from the findings of the research by Ahmad et al.(2024), emphasizing that if *CAATs* Used optimally, auditors can improve work effectiveness, including in the identification of Tisiko related to computer-based audit systems. In the Audit Quality variable, the highest indicator is KA 1 with the statement "I always comply with standards related to auditor independence in conducting audits" which shows that auditors generally comply with independence standards in conducting audits. These findings are in line with research conducted by Sulistyawati et al. (2025) which shows that the independence of the auditor is included in the factors that strengthen the objectivity and reliable results of the audit. The KA 6 indicator with the statement "I understand the client's business processes" shows the lowest score on the Audit Quality variable, which reflects that the respondents do not have a complete understanding of the client's business

processes. This is different from research Soroushyar (2022) which states that understanding the client's business context contributes to improving the quality of financial reporting and audit effectiveness as auditors can tailor audit procedures more appropriately to the client's characteristics.

Validity Test

The validity test in this study was carried out to assess the extent to which each indicator was able to present the constructed being studied through a convergent validity approach. Convergent validity testing was performed by evaluating the outer loading value with *Average Variance Extracted* (AVE). The results of the initial stage of testing showed that there were several indicators that did not meet the set criteria, so that the indicators were declared invalid and excluded from the research model, Furthermore, a retest was carried out on the indicators that were still in use, and the results showed that all indicators had met the criteria of convergent validity, which was indicated by the outer loading value greater than 0.7 and the AVE value exceeding 0.5

Based on the convergent validity (Table 3) test criteria, an indicator is declared valid if it has an outer loading value greater than 0.7. Referring to the test results presented in the table, all indicators in each construct, namely Information Technology, Computer-Based Audit System, and Audit Quality, show an outer loading value above the set minimum limit. Thus, it can be concluded that all indicators used in this study have met the criteria of convergent validity and are declared feasible for use in subsequent analysis.

Reliability Test

The reliability test aims to measure the consistency and accuracy of the instrument in presenting the construct under study. In SEM analysis with reflective indicators, the reliability of the construct is assessed through *Cronbach's alpha, composite reliability* and *AVE*. The instrument is considered reliable if the AVE >0.5, *Cronbach's alpha* >0.6, while *Composite reliability* 0.7 for confirmatory research or ≥0.6 is still acceptable for exploratory research (Ghozali, 2014). Based on the results of the reliability test (Table 4) all study variables had *Cronbach's Alpha* and *Composte Reliability (rho_a & rho_c)* values above 0.70, and *AVE* values above 0.50. The Information Technology variable has *Cronbach's Alpha* values of 0.825, *Composite Reliability* of 0.823 and 0.877 and *AVE* of 0.50. The Computer-Based Audit System variables had *Cronbach's Alpha* 0.754, *Composite Reliability* 0.762 and 0.843, and *AVE* 0.573. And the Audit Quality Variables had *Cronbach's Alpha* 0.800, *Composite Reliability* 0.803 and 0.870, and *AVE* 0.625. These results show that all constructs in this study have met the reliability criteria and are suitable for use for further analysis.

R-Square Test

To assess the level of ability of independent variables to explain dependent variables, *r-square testing is used*. Based on the results of *the R-square* test presented in Table 5, the Audit Quality variable has an *R-square* value of 0.710 with an *Adjusted R-Square* value of 0.701. Meanwhile, the Computer-Based Audit System variable showed an *R-Square* value of 0.614 and *an Adjusted R-Square* value of 0.608. These results indicate that the independent variables in the research model have a fairly strong ability to explain the variation in each dependent variable. Furthermore, the structural relationships between variables in the research model are illustrated through the *SEM-PLS* diagram shown in Figure 2. The diagram shows the direction of the relationship and the role of each construct in the research model according to the conceptual framework that has been formulated.

Path Coefficient Path Test

The Influence of Information Technology on Audit Quality

Based on the results in Table 6 of hypothesis testing using *SEM-PLS,* a path coefficient value (*Original Sample)* of 0.423 was obtained which shows the direction of the positive relationship between Information Technology and Audit Quality. This means that the higher the application of Information Technology, the better the quality of audits. The *t-statistical value* of 4.550 has exceeded the critical limit of 1.96, and is supported by a *p-value* of 0.000 (<0.05), so it can be concluded that the influence of Information Technology on Audit Quality is positive and statistically significant.

The Influence of Computer-Based Audit Systems on Audit Quality

Based on the results in Table 6 of hypothesis testing using *SEM-PLS,* a path coefficient value (*Original Sample)* of 0.783 was obtained which showed a positive relationship between the Computer-Based Audit System and Audit Quality. The *t-statistical value* of 22.893 has exceeded the critical limit of 1.96, and supported by a *p-value* of 0.000 (<0.05) shows that the influence of Computer-Based Audit Systems on Audit Quality is positive and statistically significant.

The Influence of Information Technology on Computer-Based Audit Systems

Based on the results in Table 6 of hypothesis testing using *SEM-PLS,* a path coefficient value (*Original Sample)* of 0.469 was obtained which shows a positive relationship between Information Technology and Computer-Based Audit Systems. The *t-statistical* value of 5.191 has exceeded the critical limit of 1.96, and *the p-value* of 0.000 (<0.05) shows that the influence of Information Technology has a positive and significant effect on the Computer-Based Audit System.

The Influence of Information Technology on Audit Quality through a Computer-Based Audit System

Testing with the bootstrapping method on *the SEM-PLS* model showed that there was a mediating effect between Information Technology and Audit Quality through a Computer-Based Audit System, with an indirect path coefficient value (*Original Sample*) of 0.367. This value was obtained from the multiplication of the coefficient of the relationship between the Computer-Based Audit System and the Audit Quality of 0.783 and the relationship between Information Technology and the Computer-Based Audit System of 0.469. These findings show that information technology has a positive and significant effect on audit quality through a computer-based audit system as a mediating variable.

Based on the results in Table 6 of the bootstrapping test, the *original sample* value was 0.367 with *a sample mean* of 0.374, which shows that the estimated indirect path coefficient is relatively stable because the difference is very small. A *standard deviation* value of 0.075 indicates a low level of deviation, so the model has an adequate level of precision. Furthermore, the *t-statistical value* of 4.915 has exceeded the critical limit of 1.96 and is supported by a *p-value* of 0.000 (< 0.05), so it can be concluded that the indirect influence of information technology on audit quality through computer-based audit systems has proven to be positive and statistically significant.

Discussion

Information Technology on Audit Quality

The results of the study show that Information Technology has a positive and significant effect on the Quality of Audits at the Public Accounting Firm of Mirawati Sensi Idris. This indicates that the use of technology at the Public Accounting Firm of Mirawati Sensi Idris contributes directly to improving the accuracy, efficiency, and reliability of the audit process. Thus, the hypothesis that states that Information Technology has a positive and significant effect on Audit Quality is declared accepted. The use of well-maintained devices and systems allows auditors to process and analyze data, more systematically, reduce the risk of manual errors, and expand the scope of testing. In practice, technology support helps auditors deal with the increasing complexity of financial data so that the resulting audit opinions become more accurate and objective. These results show that improving audit quality needs to be supported by optimizing technology infrastructure, strengthening system security, and training auditors in use *Tools* Digital audit. These findings are in line with research Vicky Pratama Mahardika et al. (2025) and Nugrahanto & Alhadi (2021) which states that information technology improves the effectiveness of analysis and audit quality.

Computer-Based Audit System on Audit Quality

The results of the study show that the Computer-Based Audit System has a positive and significant effect on the Quality of Audit at the Public Accounting Firm of Mirawati Sensi Idris. This shows that the implementation of the digital audit system at the Public Accounting Firm Mirawati Sensi Idris has been integrated in the audit process so as to support the improvement of the quality of audit results. Thus, the hypothesis that the Computer-Based Audit System has a positive and significant effect on Audit Quality is declared accepted. Usage *E-working paper* and audits *Software* allowing each stage of the audit to be systematically documented, from planning, testing, to reporting. Access control features, trail audits, and data protection mechanisms help maintain the integrity of audit evidence and minimize the risk of manipulation and recording errors. In practice, an integrated system makes it easier for auditors to trace transactions, retest, and ensure consistency and strengthen objectivity in audit decision-making. Thus, a computer-based audit system acts as an operational mechanism that directly strengthens audit quality through increasing the efficiency, accuracy, and transparency of the audit process. These findings are in line with Alotaibi (2023) which states that the use of auditing software improves the reliability of the evidence and the quality of audit reports.

Information Technology to Computer-Based Audit Systems

The results of the study show that Information Technology has a positive and significant effect on the Computer-Based Audit System at the Public Accounting Firm of Mirawati Sensi Idris. This indicates that the readiness and quality of the technology infrastructure at the Public Accounting Firm of Mirawati Sensi Idris is the main foundation in supporting the implementation of the digital audit system. Thus, the hypothesis that information technology has a posited and significant effect on the Computer-Based Audit System is declared acceptable. Adequate hardware support, a stable network, and integrated audit software allow the computer-based audit system to run effectively in every stage of the audit. In practice, the availability of this technology makes it easier to manage audit data, speed up information processing, and ensure that documentation and application control are carried out consistently through the system. This condition shows that computer-based audit systems do not stand alone, but rather depend on the quality of information technology that supports them. These findings are in line with Rusman et al. (2022) which states that technological readiness is a major factor in improving computer-based audit systems.

Information Technology for Audit Quality through a Computer-Based Audit System

The results of the study show that Information Technology has a positive and significant effect on Audit Quality through a Computer-Based Audit System as a mediation variable. This indicates that the influence of information technology on audit quality does not

only occur directly, but also through the effectiveness of the implementation of computer-based audit systems. Thus, the hypothesis that Information Technology has a positive effect on Audit Quality through a Computer-Based Audit System is accepted. At the Public Accounting Firm Mirawati Sensi Idris, the support of adequate information technology infrastructure, good system integration, and fast data processing capabilities allow the digital audit system to be optimally utilized in each audit stage. This utilization expands the scope of testing, improves analysis accuracy, and strengthens documentation through trail audit and application control features, so that the quality of the resulting audits becomes more reliable and consistent. These findings are in line with Lutfi & Alqudah (2023) which states that the adoption of information technology and CAATs improves audit quality.

CONCLUSION

This study shows a positive impact on information technology advances on computer-based audit systems and on audit quality. The results of the study show that 1) The strength of Information Technology in KAP Mirawati Sensi Idris is in the good category and has supported the effectiveness of the audit process so that it needs to be maintained and improved continuously. 2) The Computer-Based Audit System has been implemented quite optimally so that strengthening the auditor's competence in the use of the system needs to be carried out. 3) The audit quality at KAP Mirawati Sensi Idris is relatively good, which is reflected in independence, competence, and compliance with audit standards. 4) Investment in IT is not only an operational need, but an audit quality improvement strategy. KAP Mirawati Sensi Idris needs to make IT development a managerial policy priority. 5) Digitization of audit procedures can improve the accuracy and reliability of audit results. Therefore, the use of a digital audit system should be standardized in every assignment. 6) Without strong IT support, computer-based audit systems will not run optimally. KAP Mirawati Sensi Idris needs to ensure network readiness, software, and data security. 7) The impact of IT on audit quality will be maximized if it is integrated directly into the digital audit system. The digital transformation strategy at KAP Mirawati Sensi Idris must be focused on integrating IT with the audit system, not just on technology procurement.

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FIGURE AND TABLE

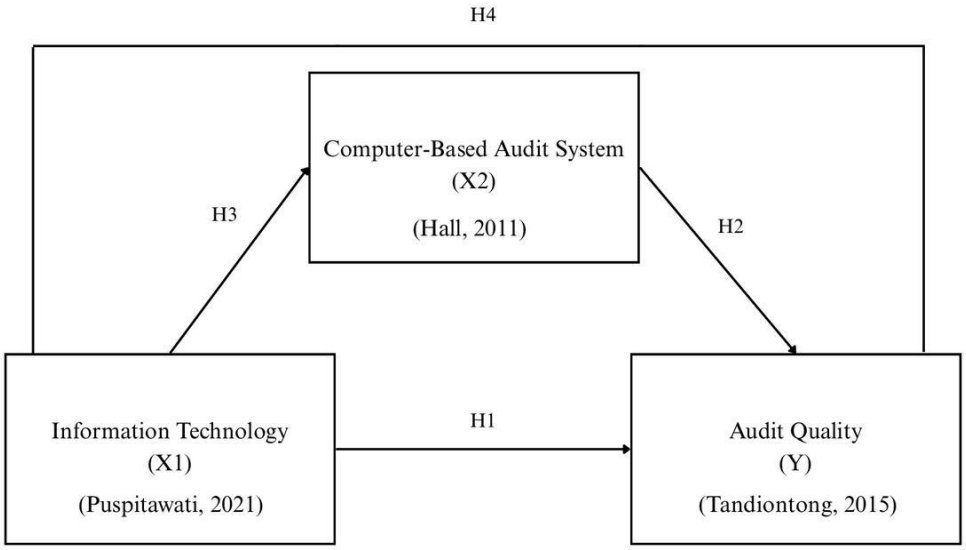

Figure 1. Conceptual Framework

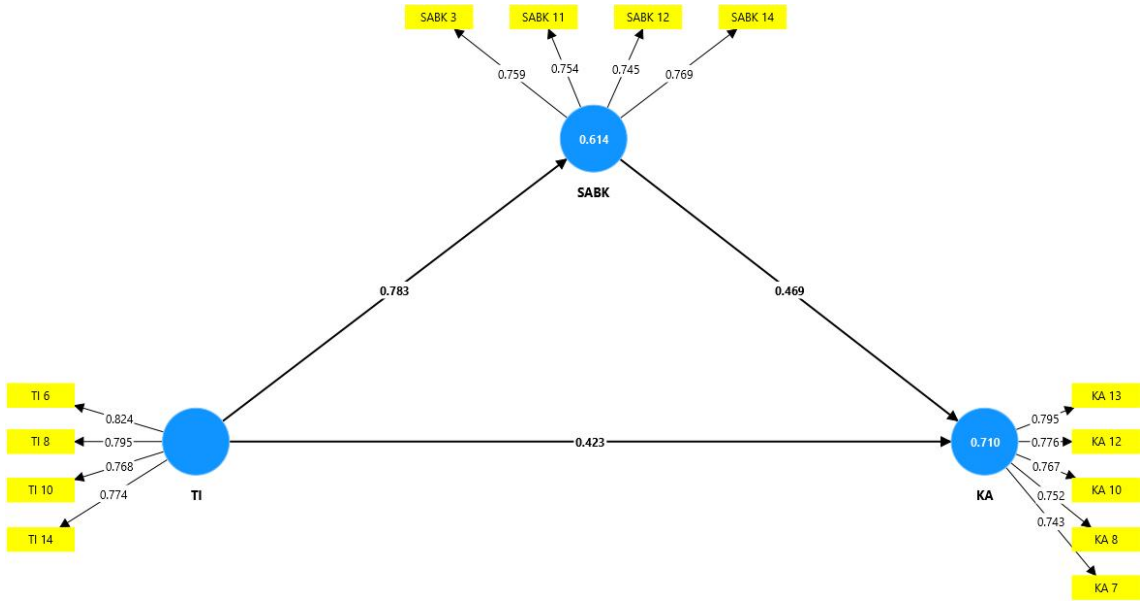

Figure 2. Path Analysis Result

Table 1 Operationalization of variables

Variable	Definition	Indicator	Scale	Source
Information Technology (X1)	Information Technology is a se of technologies consisting of hardware and software used to collect, process, store, and distribute information to suppoı decision-making and organizational activities.	X1.1 System performance X1.2 Ability to process large data X1.3 System compability with audit needs X1.4 System security X1.5 System Maintenance X1.6 Ease of information sharing X1.7 Confidentiality of Communication X1.8 Internet availability X1. 9 Speed of data transmission X1.10 Data management system X1. 11 Data storage capacity X1. 12 Data backup system X1.13 Data storage security X1.14 Speed of large data storage	Likert 1- 5	(Puspitawati, 2021)
Computer-Based Audit System (X2)	Computer-Based Audit System refers to the use of computer technology and information systems in the audit process, including plannin execution, and reporting, to improve the efficiency, accuracy, and effectiveness of audit activities	X2. 1 Understanding of audit system processes X2.2 Understanding of data processing X2.3 Understanding transaction flow X2.4 Ability to identify system risk X2.5 Access control		

		system X2.6 Transaction verification X2.7 Data protection mechanism X2.8 Data backup adequancy X2.9 Data security from unauthorized access X2.10 System integration X2.11 Real-time information processing X2.12 Accuracy of audit data X2.13 Data integration from multiple sources X2.14 Ease of data access	Likert 1- 5	(Hall, 2011)
Audit Quality (Y)	Audit quality refers to the auditor's ability to perform audit procedures in accordance with auditing standards, to detec material misstatements, and to report them objectively and ethically	Y1. 1 Auditor independence Y1.2 Disclosure of conflict of interest Y1. 3 Objectivity in audit Y1.4 Objective audit reporting Y1.5 Mastery of audit standards Y1.6 Understanding client business Y1.7 Evaluation of audit evidence Y1.8 Competence in audit technology Y1.9 Auditor experience Y1. 10 Compliance of audit stages Y1. 11 Completion of audit stages Y1.12 Completeness of audit documentation Y1.13 Standardized audit reporting	Likert 1-5	(Tandionton g, 2015)

Table 2 Respondent Characteristics

Gender	Quantity	Percentage (%)
Women	32	44,44%
Male	40	55,56%
Total	72	100%
Age		
Less than 25 years	12	16,67%
26-30 years	28	38,89%
31-35 years old	18	25 %
36-40 years old	9	12,50%
More than 40 years	5	6,94%
Total	72	100%
Long Time Working		

Less than 1 year	15	20,83%
1-2 years	22	30,56%
3-4 years	18	25%
4-5 years	10	13,89%
More than 5 years	7	9,72%
Total	72	100%

Position in Employment		
Partner	2	2,78%
Manager	8	11,11%
Supervisor	14	19,44%
Senior Auditor	26	36,11%
Junior Auditor	22	30,56%
Total	72	100%

Table 3. Descriptive Variable Statement

	N	Min.	Max.	Red
Information Technology (X1)				
Performance efficiency of audit tools (IT 1)	72	1	5	4,03
Audit data processing capabilities (IT 2)	72	1	5	3,72
Technology infrastructure (IT 3) compatibility	72	1	5	3,83
Audit application security (IT 4)	72	1	5	3,86
Maintenance of audit systems (IT 5)	72	1	5	4,24
Audit communication efficiency (IT 6)	72	1	5	3,92
Confidentiality of electronic communications (IT 7)	72	1	5	3,93
Network connectivity support (IT 8)	72	1	5	4,00
Efficiency of audit data transmission (IT 9)	72	1	5	4,21
Audit data management (IT 10)	72	1	5	3,92
Data storage capacity (IT 11)	72	1	5	4,17
Data backup mechanism (IT 12)	72	1	5	3,97
Storage system security (IT 13)	72	1	5	3,86
Large-scale data storage efficiency (IT 14)	72	1	5	3,54
Computer-Based Audit System (X2)				
Understanding of digital audit systems (SABK 1)	72	1	5	3,97
Understanding of system data processing (SABK 2)	72	1	5	4,00
Understanding the flow of electronic transactions (SABK 3)	72	1	5	3,96
Digital system risk identification (SABK 4)	72	1	5	3,71
System access control (SABK 5)	72	1	5	3,81
Electronic transaction verification (SABK 6)	72	1	5	3,99
Data integrity protection (SABK 7)	72	1	5	4,17
Trading of audit system (SABK 8)	72	1	5	3,97
System access security (SABK 9)	72	1	5	4,03
Integration of audit subsystems (SABK 10)	72	1	5	3,75
Real-time data processing (SABK 11)	72	1	5	4,11
Accuracy of audit information (SABK 12)	72	1	5	4,04
Cross-source data integration (SABK 13)	72	1	5	4,14
Accessibility of audit data (SABK 14)	72	1	5	3,94
Audit Quality (Y)				
Compliance with independence (KA 1)	72	1	5	4,18
Transparency of conflicts of interest (KA 2)	72	1	5	3,93
Professional objectivity (KA 3)	72	1	5	4,00

Audit reporting independence (KA 4)	72	1	5	4,15
Mastery of audit standards (KA 5)	72	1	5	4,03
Understanding of the client's business (KA 6)	72	1	5	3,81
Evaluation of audit evidence (KA 7)	72	1	5	4,01
Audit Technology Competency (KA 8)	72	1	5	3,88
Audit professional experience (KA 9)	72	1	5	4,11
Audit procedure compliance (KA 10)	72	1	5	4,08
Completion of the audit stage (KA 11)	72	1	5	4,10
Audit documentation completeness (KA 12)	72	1	5	4,03
Standardization of audit reporting (KA 13)	72	1	5	4,06

Table 4. *Convergent Validity* Test with *Outer Loading*

Item	Information Technology	Computer-Based Audit System	Audit Quality
TI14	0,768		
TI16	0,774		
TI8	0,824		
TI10	0,795		
SABK3		0,754	
SABK11		0,745	
SABK12		0,769	
SABK14		0,759	
KA7			0,767
KA8			0,776
KA10			0,795
KA12			0,743
KA 13			0,752

Table 5. Reliability Test

Variable	*Cronbach's Alpha*	*Composite Reliability (rho-A)*	*Composite Reliability (rho_c)*	*Avergae Variance Extracted (AVE)*
Information Technology	0,825	0,832	0,877	0,588
Computer-Based Audit System	0,754	0,762	0,843	0,573
Audit Quality	0,800	0,803	0,870	0,625

Table 6. *R-square Test*

Variable	*R-square*	*R-square Adjusted*
Audit Quality	0,710	0,701
Computer-Based Audit System	0,614	0,608

Table 7. Test *Path coefficient*

	Original Sample (O)	*Sample Mean (M)*	*Standard Deviation (STDEV)*	*T Statistics (|O/STDEV|)*	*P Values*
Information Technology - > Quality Audit	0,423	0.421	0,093	4,550	0,000
Computer-Based Audit System -> Audit Quality	0,783	0,789	0,034	22,893	0,000
Information Technology -> Computer-Based Audit System	0,469	0,473	0,090	5,191	0,000
Information Technology -> Audit Quality through a Computer-Based Audit System	0,367	0,374 (results bootstrapping)	0,075 (results bootstrapping)	4,915	0,000