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Influence of Auditor Competency in Using Information Technology on the Success of E-audit System Implementation

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ABSTRACT

Indonesia has recently witnessed a development in accounting information system with the inrtroduction of computer-assisted mechanism. The Audit Board (BPK) while implementing the e-Audit system, aimed at reducing conflicts between auditors and state bureaucrats. This study is based on the phenomenon that occurred regarding the low quality of the e-audit system in several agencies, like government agencies, and private institutions. The study aims to analyze the extent to which auditor's competencies can help in successful implementation of the e-Audit system. The study used a sample of 380 BPK Auditors through random sampling using a questionnaire. The data was analyzed through statistical descriptive analysis and structural equation modeling techniques. The results provide empirical evidence that Auditor Competence in Using Information Technology has a significant positive influence on the success of the e-Audit System Implementation.

Keywords: auditor's competency, use of information technology, e-Audit System, AIS

INTRODUCTION

The Audit Board of the Republic of Indonesia, hereinafter referred to as BPK, assumes the responsibility of assessing the truth, accuracy, credibility, and reliability of information related to the management and responsibility of the State finances (Law No. 15 of 2004). tate financial experts in both local and central governments. Initiatives have also been taken for the implementation of the Information Computer Technology (ICT)-based accounting information system in all government transactions in order to achieve audit discipline and develop techniques for performing regular computer-assisted audits.

The Audit Board of the Republic of Indonesia (BPK) agreed to implement an e-Audit system or providing online access to State financial management data in the State Budget (APBN). Moermahadi (2017) informs that a memorandum of understanding was signed between two parties allowing BPK to access the accountability data so that the examination can be more effective and efficient through an e-Audit system. The e-Audit system is a system to verify or check accounting transactions including the sources that are processed in an electronic environment, using analysis, evaluation, and testing of audit methods, and assisted by computerized tools. This technique is now appropriate to be used in audit purposes so that the e-Audit system is increasingly integrated into the income audit program (Finnegan, 2011: 75).

The importance of the e-Audit system was also revealed by the Minister of Administrative and Bureaucratic Reform, EE. Mangindaan, as quoted by Kompas on February 9, 2011, that electronic-based checks (e-Audit system) that are immediately carried out by the BPK will reduce the contact between auditors and state financial managers in ministries and institutions. Therefore, the e-Audit system is believed to reduce violations and corruption in the management of the State finances. The direct contact of the examined party and the examining one so far has become an opportunity for increased violations and corruption.

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Contribution of this paper to the literature

- This study proves statistically, that is, the higher the auditor competency the more the success of the e-audit systems implementation.
- Empirically, this research proves the successfull of implementation of e-audit system is influenced by the use of information technology.
- The model in this study can be used to measure the success of e-audit implementation from the perspective of auditor competences and the use of information technology.

Table 1. Corruption Case based on Investigation Phase, Semester I

Note	Number of Cases	State Loss Value (in Billion, IDR)	Bribery Value (in Billion, IDR)
Embezzlement	70	164	-
Fictitious Activities / Projects	34	246.8	-
Budget Abuse	25	96.5	-
Mark Up	23	107	-
Abuse of Authority	19	218.1	-
Mark Down	-	-	-
Fictitious reports	13	14.6	-
Bribery / Gratification	15		28.6
Deduction	8	37.4	-
Extortion	2	0.07	-
Double Budget	-	-	-
Illegal Charges	1	0.17	-
Money laundering	1	5.3	-
Total	**210**	**890.5**	**28.6**

Souce: ICW (2016)

Table 2. Corruption acts handled by the KPK based on profession / position

Jabatan	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Jumlah
Anggota DPR dan DPRD	0	0	0	2	7	8	27	5	16	8	9	19	23	124
Kepala Lembaga/Kementerian	0	1	1	0	1	1	2	0	1	4	9	3	2	25
Duta Besar	0	0	0	2	1	0	1	0	0	0	0	0	0	4
Komisioner	0	3	2	1	1	0	0	0	0	0	0	0	0	7
Gubernur	1	0	2	1	1	2	1	0	0	2	3	3	1	17
Walikota/Bupati dan Wakil	0	0	3	6	6	5	4	3	3	3	12	4	9	58
Eselon I / II / III	2	9	15	10	22	14	12	15	8	7	2	7	10	133
Hakim	0	0	0	0	0	0	1	2	2	3	2	3	1	14
Swasta	1	4	5	3	12	11	8	10	16	24	16	18	28	156
Lainnya	0	6	1	2	4	4	9	3	3	8	8	5	25	78
Jumlah Keseluruhan	4	23	29	27	55	45	65	38	49	59	61	62	99	616

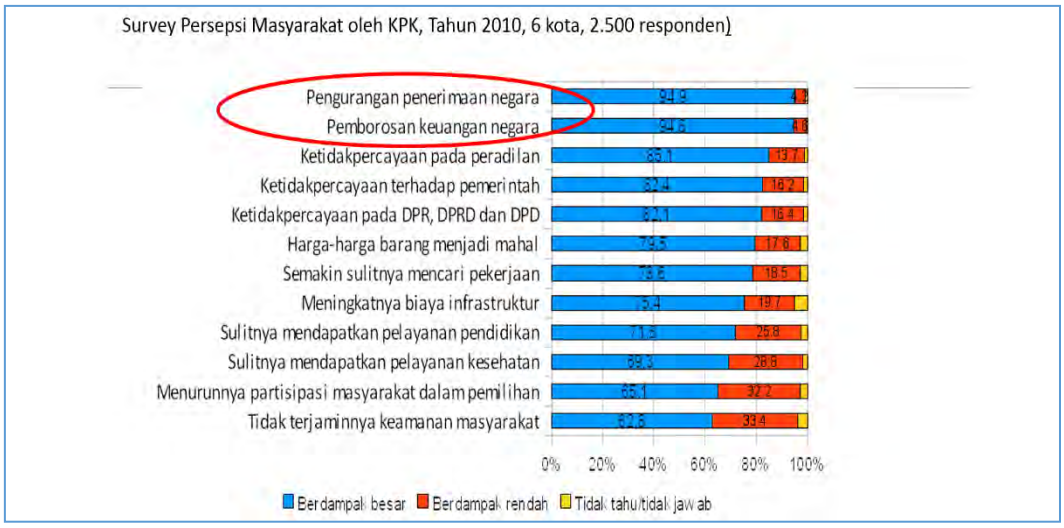
Berdasarkan data Di Kementerian Dalam Negeri (Kompas, 2016), pada periode 2004-2016, total ada 18 gubernur dan 343 bupati/wali kota yang tersangkut Kasus Korupsi

Source: KPK 2017

Practices of Corruption, Collusion and Nepotism, inefficiencies in budgets, and ineffectiveness in managing State finances are things that are familiar in everyday life. Such practices are still existing in Indonesia so far and are factors that can disrupt people's welfare (Cahyono & Siswantoro, 2016: 2). Corruption practices in Indonesia, published by Indonesian Corruption Watch (ICW, 2016) can be seen in **Table 1**.

The criminal acts handled by the Corruption Eradication Commission (KPK) based on the profession/position in the period of 2004-2016 according to the KPK (2017) are shown in **Table 2**.

KPK (2017) added that corruption has an impact on reducing State revenues and wasting State finances (see **Figure 1**).



Source: KPK, 2017

Figure 1. Corruption Impact

Cahyono and Siswantoro (2016: 2) in their research stated that one of the causes of corrupt practices is the weak examination in the management of State finances. The weak examination can occur if the audit function on State finances is still weak. For this reason, the role of the Audit Board of the Republic of Indonesia (hereinafter referred to as BPK) in terms of examining the management and responsibility in State finances becomes very important.

Poernomo's opinion above is in line with Praseno's research (2012: 19) that based on the report of the global e-Audit system in 2011, there were several findings in the implementation of the e-Audit system that could be classified into two aspects, namely infrastructure support and link-and-match process (BPK, 2011: 27-28):

1) Infrastructure problem. This kind of problems is very important in the development of e-Audit system projects. However, hardware limitations found in representative offices and data transmission requirements between BPK offices hampered the progress. Most auditors used their own computers to conduct audits. This happens because of the limitations of the computer provided by the office, while at the same time not all computers were treated properly. There were also restrictions for desktop computers where only one was available for each sub-department that was connected to the Internet. Other problems occurred due to the poor internet connection (poor access network) and limited media interfaces (command center, e-Audit system portal, helpdesk). Wi-Fi access was not provided, so auditors must wait in a queue to access data from a desktop computer. Otherwise, they must buy their own internet package. Standard Operating Procedure (SOP), especially retrieving, collecting, and distributing data from one entity to another, which was not fully guaranteed to make it vulnerable and open up opportunities for abuse by unwanted people. This is closely related to IT maturity owned by the Auditee.
2) Problems with the link-and-match process. This problem comes from [1] Type of data, where data entered in the data center comes from various different system forms and applications. The findings in the field indicated that this problem must make additional work for database operators who temporarily have to re-edit the data and use manual templates. This is all because of the standard software used by the auditee; [2] It takes a long time for data collection because of the ineffective process of integration, transmission, and communication to the entity to identify the data needed. For e-audit system projects, communication for entities is important so that the auditee can identify specific data needed for audit purposes. When achieved, the volume of data integrity, accuracy, and activity can be reduced. However, according to documented project reports, the ideal conditions were still not met; [3] Shortages of initial data processing. The need for automation of the initial data process will help to reduce the volume of manual data processing activities and accelerate data availability to be ready for use by the examiner. However, in reality, it was still taken manually; and [4] auditor's understanding of the data themselves. Success with e-audit system projects would depend on how auditors enrich their understanding of the audit process. Point 1-3 are closely related to auditee IT Maturity, while point 4 is related to auditor competency.

Many studies and researches that discuss the role of information technology in accounting audits have been widely carried out, such as Dowling and Leech (2007: 92) showing that the audit support system is the application of technology used by companies as the key to successful audits to facilitate an efficient and effective audit process. This system includes electronic paperwork, extensive help files, accounting and audit standards, relevant regulations, and decision aids.

The e-Audit system model can be applied using a typical electronic audit program and information technology tools. According to Liang (2001: 130) the rapid progress of the Internet has encouraged many modern information technologies to emerge such as object-oriented middlewares, Internet security technology, and smart agents. Computer-Assisted Audit Techniques (CAAT) can be used more effectively with information technology that emerges through a new approach to Electronic Data Processing (EDP) audits, called electronic audit (e-Audit system). Shaikh (2005) suggested the use of CAAT based on an electronic audit framework that includes most of the existing features of audit software but can be designed and disseminated independently from the EDP auditee system. Finally, Zhao et al. (2004) described how CAAT must exist to conduct ongoing audits in the electronic audit process. So that the auditor's capacity and competency are needed because the auditor is a key actor who can access the database of the party which is to be audited.

To answer the research questions above needs to formulate the research problems as follows:

1. How much influence does the auditor's competency have on the successful implementation of the e-Audit system?
2. How much influence does the use of information technology have on the successful implementation of the e-Audit system?

LITERATURE REVIEW

In conducting research, of course, there must be theories that are used as a basis in accordance with the existing concepts in setting variables and indicators.

Auditor Competency

Competencies are technical and non-technical factors such as personality and behavior, soft skills and hard skills that are owned by someone. Based on the opinions of several experts (Adedoyin & Okere, 2017; Bailey, 2003; Barac, et al., 2016; Blunt, 2014; BPKP, 2010; Gambari, Shittu & Taiwo, 2016; Frima & Ghina, 2017; Chen et al., 2017; Levina et al., 2017; Khrulyova & Sakhieva 2017; Mohammed, Joshua & Ahmed, 2018; Omarova et al., 2018; Nyarko, Agbemava, & Bediako, 2016; Sanghi, 2007; Spencer & Spencer, 1993; Tuanakotta, 2011; Widaryanti, Daryanto, & Fauzi, 2016; Zandi & Elwahi, 2016), it was concluded that Auditor Competencies include knowledge, skill, ability, suitability of personal behavior possessed to be able to perform his / her duties with good and objective results.

Competencies can be measured through several dimensions and indicators through Practical Competency (that shows a set of tasks in an authentic context), Foundational Competency (understanding that shows the basis of practical competence where it is an action to be taken), and Reflexive Competency (that demonstrate the ability to integrate performance and work understanding which the results can show the ability to adapt to situations that change quickly and to be responsible) (Abiodun, 2014; Agbo & Aruomoaghe, 2014; Agoes & Ardana, 2009; Ekpung, 2014; Halim, et al., 2014; Hossain, 2018; Isola, et al., 2014; Mills, 1993; Omid, 2015; Sanghi, 2007; Weatson, 2004; Gorbunova & Kalimullin, 2017; Masalimova et al., 2017; Thibaut et al., 2018; Youwen, 2018).

The Use of Information Technology

Information technology (IT) has changed the way in which audit data is stored, retrieved and used. This new system has caused fundamental changes in the audit movement to achieve their goals. the use of information technology in the context of this research is the use of hardware, software, and communication and network technologies, as well as the combinations formed between these technologies that are used by auditors in the framework of the audit process to produce a quality audit (Bagranof, et al., 2010; Baterman & Snell, 2004; Meihami, et al., 2013; O'Brien, 2005; Robson, et al., 2007). In this study to measure the use of information technology was through the dimensions of quality Hardware, Application Software, and Telecommunication and Network used by the auditor in carrying out the duties and audit functions (Applegate, et al., 2009; Bagranof, et al., 2010; Obrien & Marakas, 2010; Stair & Reynolds, 2010).

The Success of e-Audit System Implementation

The e-Audit system is expected to send or receive notifications online regarding examination correspondence activities and create a synergy between the BPK and the entity. The e-audit system will communicate with the e-Auditee system through a data communication channel. The success of e-Audit System Implementation is the process of collecting data and evaluating audit evidence using information technology through data synergy between the BPK and the auditee (Fajar, 2014; Finnegan, 2011; Olasanmi, 2013; Poernomo, 2014; Zulkarnain, 2014)

The success of the e-Audit system is measured through the efficiency and effectiveness of the examination process, Flexibility, Perceive Usefulness, and System Usage (Poernomo, 2014; Purwantoro, et al., 2015; Yulius, 2013).

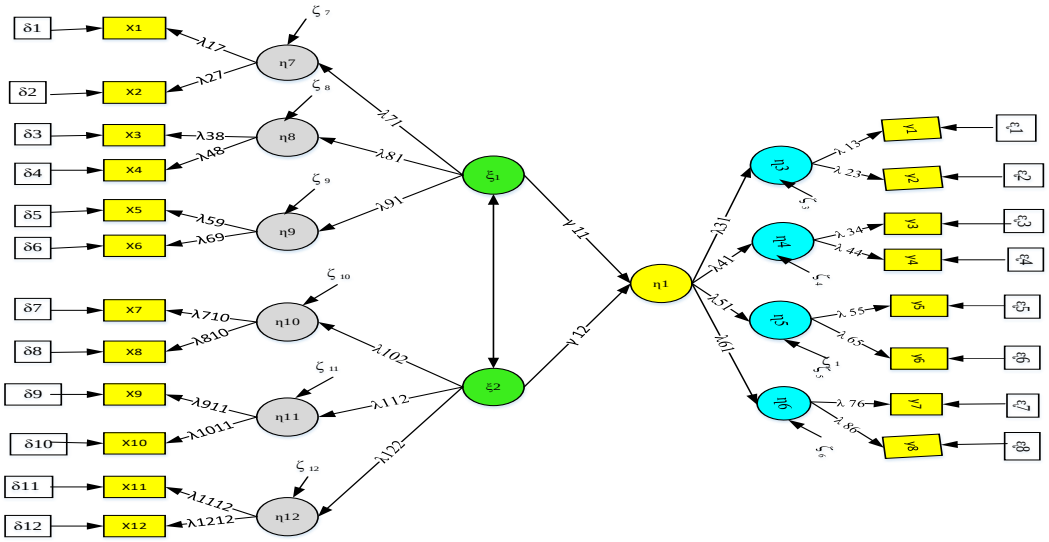


Figure 2. Research Model

Table 3. Respondents Response to Research Variables

No.	Variable	Total Score	Mean	Category
1	Auditor Competency	5610	3.65	Good
2	The Use of Information Technology	5162	3.36	Good
3	The Success of e-Audit System Implementation	6758	3.30	Fair

Source: Data Processing Results

METHODOLOGY

Objects (Sugiyono, 2010: 2) in this study were Auditor Competency, Use of IT and Successful Implementation of e-Audit System. The research was a descriptive (Sekaran & Bougie, 2013: 97) and verification research (causal study) (Sekaran & Bougie, 2013: 98). In this study, variable operationalization could be done by looking at it through the dimensions of Auditor Competency, Use of IT and Successful Implementation of E-Audit System. The target population consisted of 3,500 BPK Auditors with the position of First Examiner, Young Examiner, Intermediate Examiner, and Main Examiner. This study would use a minimum sample of 380 selected by simple random sampling (Wijanto, 2015: 55). Data collection method was by distributing questionnaires, either directly visiting the analysis unit or sent via post / JNE, the instruments used were questionnaires, while the data used in this study were primary and secondary data.

The statistical descriptive analysis is the process of transforming research data into tabulation forms so that it is easily understood and interpreted. Generally, this is used to provide information about the characteristics of research variables and demographic data of respondents (Indrianto & Supomo, 2002: 170; Hair, et al., 2014: 12; Joseph F. Healey, 2009: 16; Sekaran & Bougie, 2010: 349; Sugiyono, 2010: 207). Verification analysis is carried out using structural equation modeling or what is called the Structural Equation Model (SEM) (Bollen, 1989; Ghozali, 2014: 3; Wijanto, 2015: 39). Path diagrams are developed as a method to study the effects directly and indirectly of the independent variable (independent/exogenous variables) on the dependent variable (dependent/endogenous variable). The theoretical model that has been constructed is then drawn into a path diagram. This research path diagram is presented in **Figure 2**.

RESULTS AND ANALYSIS

This study used statistical descriptive analysis and verification analysis. Descriptive statistical analysis showed the average score, standard deviation, and relative frequency of each variable. The variables in this study consist of Auditor Competency, the Use of Information Technology, and the Success of e-Audit System Implementation. Furthermore, the description of each variable can be seen in **Table 3**.

Based on **Table 3**, the variables that have the total score and average categorized as 'good' are Auditor Competence and Information Technology Use, while for Successful Implementation the e-Audit System falls within the category of 'fair'.

Table 4. Variable Auditor Competency Validity and Reliability Test

Latent Variable	Indicator	Λ	λ²	E	CR	VE	Note
			First Order				
PC	X1	.653	.426	.574	.752	.609	Reliable
	X2	.889	.790	.209			
FC	X3	.872	.760	.239	.771	.630	Reliable
	X4	.707	.500	.500			
RC	X5	.631	.398	.602	.686	.525	Reliable
	X6	.808	.653	.348			
			Second Order				
KA	PC	.910	.828	.172	.976	.933	Reliable
	FC	.995	.990	.010			
	RC	.990	.980	.020			

Source: Data Processing

Table 5. Variable Use of Information Technology Validity and Reliability Test

Latent Variable	Indicator	Λ	λ²	E	CR	VE	Note
			First Order				
HW	X7	.728	.530	.469	.738	.586	Reliable
	X8	.801	.642	.359			
SW	X9	.871	.759	.242	.823	.699	Reliable
	X10	.800	.640	.360			
JT	X11	.861	.741	.259	.837	.720	Reliable
	X12	.836	.699	.302			
			Second Order				
PTI	HW	.924	.854	.146	.980	.941	Reliable
	SW	.995	.990	.010			
	JT	.990	.980	.020			

Source: Data Processing

In the verification analysis, the authors used Lisrel software which was carried out with several stages of analysis, namely Confirmatory Factor Analysis / CFA to determine whether or not the observed variables are valid and reliable to the next stage and full SEM analysis.

Variable 'Auditor Competency' was measured in 3 dimensions consisting of 6 indicators. For more details see in **Table 4**.

From the first order test on the dimensions of PC, FC, and RC, all the indicators had a loading factor above 0.5, so that all indicators were valid in measuring the dimensions of PC, FC and RC. For all dimensions of Auditor Competency, CR value was 0.7 and VE value was above 0.5. This showed that the dimensions of Auditor Competency can be said to be reliable. In the second order test of variable Auditor Competency, all dimensions had a loading factor above 0.5, so that all dimensions were valid in measuring the variable Auditor Competency.

The variable Use of Information Technology was measured in 3 dimensions consisting of 6 indicators. For more details, see in **Table 5**.

From the first order test on the dimensions of HW, SW and JT, all indicators had a loading factor above 0.5, so that all indicators were valid in measuring the dimensions of HW, SW and JT. For all dimensions of the Use of Information Technology, the CR value was 0.7 and the VE value was above 0.5. This showed that the dimensions of the Use of Information Technology can be said to be reliable. In the Second Order test results on the variable Use of Information Technology, all dimensions had a loading factor above 0.5, so that all dimensions were valid in measuring the variable Use of Information Technology.

Furthermore, the variable was measured by 34 dimensions consisting of 8 indicators. For more details, see **Table 6**.

Table 6. Variable Success of the Implementation e-Audit System Validity and Reliability Test

Latent Variable	Indicator	λ	λ²	E	CR	VE	Note
			First Order				
E&E	Y1	.803	.645	.356	.700	.541	Reliable
	Y2	.661	.437	.563			
Flex	Y3	.000	.000	.000	.000	.000	Reliable
EOU	Y5	.739	.546	.454	.801	.671	Reliable
	Y6	.892	.796	.205			
SU	Y7	.850	.723	.277	.802	.670	Reliable
	Y8	.785	.616	.384			
			Second Order				
IEA	E&E	.995	.990	.010	.963	.868	Reliable
	Flex	.772	.596	.404			
	EOU	.994	.988	.012			
	SU	.947	.897	.103			

Source: Data Processing

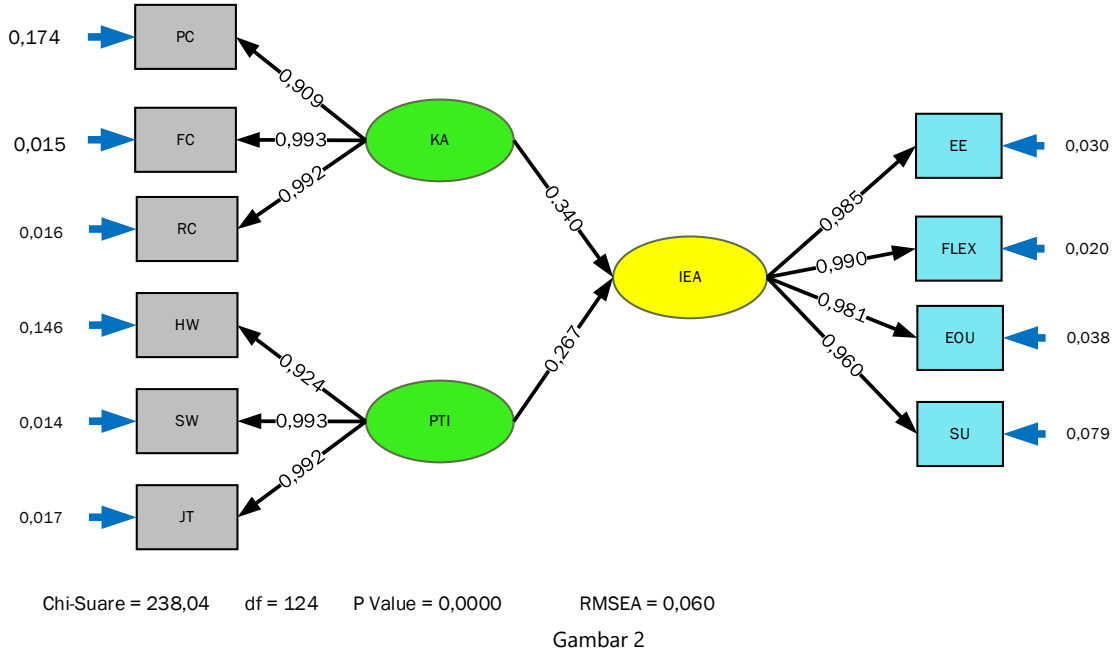


Figure 3. Results of Full Structural Modeling Modification (Standardized)

First order testing on the dimensions of E & E, Flex, EOU and SU showed that all indicators had a loading factor above 0.5, so that all indicators were valid in measuring the dimensions of E & E, Flex, EOU and SU. For all dimensions of the Success of the e-Audit System Implementation, the CR value was 0.7 and the VE value is above 0.5. This shows that the dimensions of Successful Implementation of e-Audit Systems can be said to be reliable. In the Second Order test results of the variable Success of the Implementation of the e-Audit System, all dimensions have a loading factor above 0.5, so that all dimensions were valid in measuring the variables of Success of e-Audit System Implementation.

This section of Full Structural Modeling Testing Results would describe the evaluation results of the fit model and the estimated parameter values of the Structural Equation Modeling. The empirical model generated from the theoretical model in this study required full modeling testing. Analysis of the estimation of the full structural modeling illustrated the relationship between latent variables and could be done if the measurement model had been analyzed through Confirmatory Factor Analysis. Test results for structural equations were presented in the **Figure 3**. Full model SEM testing was carried out with two types of tests, namely the suitability of the model test and the model hypothesis test.

The results of structural equation test are presented in **Figure 3**. Full SEM testing was carried out with two types of tests, namely the suitability of the model test and the model hypothesis test. Full SEM testing is used to see the feasibility or suitability of the model. Evaluation of the suitability of a good structural equation modeling by comparing the recommended fit index values is presented in **Table 7**.

Table 7. Evaluation of Structural Modeling Fit Indexes

No	Goodness of Fit	Target Value	Value	Description
1	Chi-square (P-value)	p-value ≥ .05	238.041	-
2	RMSEA	RMSEA ≤ .08	.060	Good fit
3	NFI	NFI ≥ .90	.987	Good fit
4	NNFI	NNFI ≥ .90	.992	Good fit
5	CFI	CFI ≥ .90	.993	Good fit
6	IFI	IFI ≥ .90	.993	Good fit
7	RFI	RFI ≥ .90	.984	Good fit
8	SRMR	SRMR ≤ .05	.026	Good fit
9	GFI	GFI ≥ .90	.905	Good fit
10	AGFI	AGFI ≥ .90	.869	Marginal fit

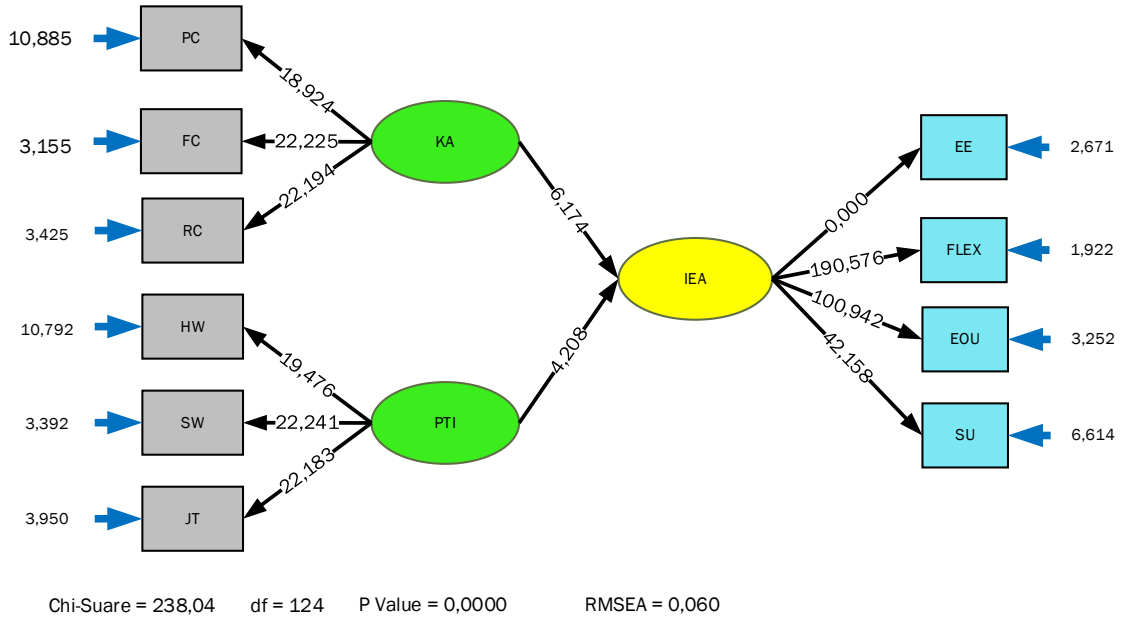


Figure 4. Results of Full Structural Modeling Modification (T values)

Table 8. Summary of estimation results of the Path Coefficient and Statistical Test

Relation	Path	T-value	R-square (Parsial)	R-square (Simultan)
KA → IEA	.340	.174	.249	0,447
PTI → IEA	.267	.208	.198	

Based on **Table 7**, it can be seen that the results of overall model suitability testing based on RMSEA of 0.060 were fit, as well as almost all other GOF indexes had met the fit criteria, so that they could be continued to the next analysis stage. After testing the suitability of the model, then the research hypotheses were tested through a structural modeling.

Table 8 shows a summary of the results of estimating the structural modeling of the relationship between latent variables through the path coefficient test.

Through the recapitulation results contained in **Table 8**, it can be seen that the variable Auditor Competency (KA), the Use of Information Technology (PTI) has an effect of 44.7% on the Success of the e-Audit System Implementation (IEA), while the remaining 55.3 % is influenced by other variables besides the 2 independent variables. Judging from the path coefficient values, the most dominant variables, respectively, to influence the Success of the e-Audit System Implementation (IEA) were Auditor Competency (KA) and Use of Information Technology (PTI) with path values of 0.340 (56%) and 0.267 (44%), respectively.

Table 9. Results of Testing the Influence of Auditor Competency on the Success of the e-Audit System Implementation

Path Coeff.	T_{count}	H1
.340	.174	acceptable

Table 10. Results of Testing the Influence of the Use of Information Technology on the Success of the e-Audit System Implementation

Path Coeff.	T_{count}	H2
0.267	4.208	Acceptable

HYPOTHESES TEST

Influence of Competence Auditor (KA) to the Success of e-Audit System Implementation (IEA)

The first hypothesis that will be tested is 'Auditor Competency influences the Success of the e-Audit System Implementation'. In the table of the path coefficient calculation, it can be seen that the path coefficient between Auditor Competency (KA) and the Success of the e-Audit System Implementation (IEA) was 0.340 with a positive direction. That is, the higher or better the Auditor Competency (KA), the more successful the e-audit system implementation (IEA). Furthermore, the path coefficients were tested to prove whether there was a significant effect of the variable Auditor Competency (KA) on the Success of the e-Audit System Implementation (IEA).

The following is presenting the results of the significance test of the hypotheses through the statistical hypotheses as follows:

H_0 : Auditor Competency does not influence the Success of the e-Audit System Implementation

H_1 : Auditor Competency influences the Success of the e-Audit System Implementation

Based on **Table 9**, it can be seen that the t_{count} of the variable Auditor Competency (KA) is 6.174 which is greater than t_{table} (1.96). Because the t_{count} value (6.174) is greater than the t_{table} (1.96), then at the 5% error rate it is decided to accept H1 and reject H0, so the first hypothesis is accepted. So, based on the test results, it can be concluded that there is a significant influence of Auditor Competence on the Success of the e-Audit System Implementation.

The results of this study provided empirical evidence that Auditor Competency has a significant positive influence on the Success of the e-Audit System Implementation. That is, the higher the Auditor Competency the more the Success of the e-Audit System Implementation.

The Influence of the Use of Information Technology (PTA) on the Success of the e-Audit System Implementation

The second hypothesis is 'the Use of Information Technology influences the Success of the e-Audit System Implementation'. In the table of the path coefficient calculation, it can be seen that the path coefficient between the Use of Information Technology (PTI) and the Success of the e-Audit System Implementation (IEA) was 0.267 with a positive direction. That is, the higher or better the use of Information Technology (PTI), the more successful the e-Audit System Implementation (IEA). Furthermore, the path coefficients were tested to prove the presence or absence of a significant influence of the variable Use of Information Technology (PTI) on the Success of the e-Audit System Implementation (IEA).

The following is presenting the results of the significance test of the hypotheses through the statistical hypotheses as follows

H_0 : The Use of Information Technology does not influence the Success of the e-Audit System Implementation

H_2 : The Use of Information Technology influences the Success of the e-Audit System Implementation

Based on **Table 10**, it can be seen that the t_{count} of the variable the Use of Information Technology (PTI) is 4.208 which is greater than t_{table} (1.96). Because the t_{count} value (4.208) is greater than the t_{table} (1.96), then at the 5% error rate it is decided to accept H2 and reject H0, so the second hypothesis is accepted. So, based on the test results, it can be concluded that there is a significant influence of the Use of Information Technology on the Success of the e-Audit System Implementation.

The results of this study provided empirical evidence that the Use of Information Technology has a significant positive influence on the Success of the e-Audit System Implementation. That is, the higher the Use of Information Technology the more the Success of the e-Audit System Implementation.

CONCLUSION

The findings based on the evaluation of Structural Model Fit Indexes resulted in overall model suitability testing based on RMSEA of 0.060 as fit, as well as almost all other GOF indexes meeting the fit criteria. Through the recapitulation results contained in this study, it can be seen that the variable Auditor Competency (KA) and the use of Information Technology (PTA) have a positive effect of 44.7% on the Success of the e-Audit System Implementation (IEA), while the remaining 55.3 % is influenced by other variables besides the two independent variables. Judging from the path coefficient values, the most dominant variables, respectively, to influence the Success of the e-Audit System Implementation (IEA) were Auditor Competency (KA) and Use of Information Technology (PTI) with path values of 0.340 (56%) and 0.267 (44%), respectively.

Based on testing the hypotheses, the results of this study provided empirical evidence that Auditor Competence has a significant positive influence on the Success of the e-Audit System Implementation. That is, the higher the Auditor Competency the more the Success of the e-Audit System Implementation. Likewise, the Use of Information Technology has a significant positive influence on the success of the e-Audit System Implementation. That is, the higher the Use of Information Technology the more the Success of the e-Audit System Implementation.

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