



Generalised Audit Software Use by External Auditor: An Empirical Examination from UTAUT

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The purpose of this study is to provide a thorough understanding of the factors that encourage the adoption of Generalized Audit Software (GAS) of external auditors at a Public Accounting Firm in Jakarta using UTAUT. The data was analysed based on 100 valid responses collected from external auditors. The results show that the variables of performance expectancy, effort expectancy and facilitating conditions directly influence the behavioural intention of external auditors to use GAS. Behavioural intention influences the use behaviour while social influence does not affect the behavioural intention. This study concludes that audit firms can focus on the benefits of audit software and the availability of features that fit the tasks during the audit process such as test of control and substantive testing. In addition audit firms can choose audit software that has clear instructions and is easy to learn. Further, audit firms can also improve supporting facilities for the use of audit software such as conducting training on the use of audit software, and investing in additional organizational and technical infrastructures.

Key words: *anthropocentric religious communication, BAZNAS empowering, marginal communities.*



Introduction

The development of computer-based accounting in producing financial reports encourages auditing practices to cope with technological advances. The auditors are required to switch from manual testing to the use of computer assisted audit techniques (CAATs). The use of CAATs is encouraged in Indonesian Public Accountant Professional Standards (SPAP) Section 327 which states that using CAATs, auditors can overcome problems such as lack of documents input or absence of an audit trail when conducting the test of controls and substantive tests. This research will focus on one type of CAAT namely Generalized Audit Software (GAS) because GAS is most often used by auditors to automate audit tasks (Ahmi & Kent, 2013). Despite the rapid technological growth in the current business and the encouragement of the regulator, previous research has shown that CAATs adoption by auditors is relatively low and auditors do not use CAATs regularly and systematically (Curtis & Payne, 2014). Mansour (2016) states that there are still few auditors who use GAS due to the assumption that the software is difficult to use. Implementation of information technology (IT) is always associated with user acceptance. According to Nasir (2013) user acceptance is the intention of a group of users in utilizing IT and it is an important factor affecting the successful of IT implementation (Haseeb et al., 2019).

Various models have been developed to assess individual behaviour as a technology user in acceptance of IT. In this research, the model used is UTAUT developed by Venkatesh, Morris, Gordon, and Davis (2003). The UTAUT was chosen because, firstly it combines elements of eight models that previously predicted acceptance of IT usage. Secondly, Venkatesh et al. (2003) illustrate that there are limitations to previous studies related to IT acceptance, such as the research being undertaken for relatively simple technology adoption decisions with research objects students being from the academic environment, and the issue of voluntary versus compulsory context. Therefore, the current study focuses on professional external auditors' adoption factors in GAS use.

Several previous studies have analysed CAATs and GAS acceptance by auditors. Mahzan and Lymer (2014) examined the internal auditors' acceptance of GAS in UK and found that performance expectancy and facilitating conditions influenced internal auditors' intentions to adopt GAS. Curtis and Payne (2014) surveyed senior auditors in implementing new audit software. The results of the survey showed that performance expectancy, effort expectancy, and facilitating conditions are positively associated with a commitment to adopt audit software. Gonzalez, Sharma, and Galletta (2012) also conducted research using UTAUT



model to investigate the auditor's intention to adopt continuous auditing tools and found that this model explains that effort expectancy and social influence significantly affect the intention to use CAATs while performance expectancy and facilitating condition do not. Bierstaker, Janvrin, and Lowe (2014) suggest that performance expectancy and facilitating conditions increase the likelihood of auditors accepting and using CAATs and CAATs training increases auditor's intention to use CAATs because it improves auditor performance.

Ahmi and Kent (2013) suggest that most previous studies that examined the use of GAS focused on developed countries while research in the context of developing countries is limited, except in the case of Widuri, OConnell, and Yapa (2016) who studied the use of GAS using a qualitative approach. Widuri et al. (2016) state that the use of GAS in developing countries is relatively new, therefore significant studies in this area are limited. The current research provides a thorough investigation of the factors that encourage or inhibit the acceptance and use of CAATS especially GAS in an environment that is still relatively less developed, especially in Indonesia.

Literature Review and Hypotheses Development

General Audit Software (GAS)

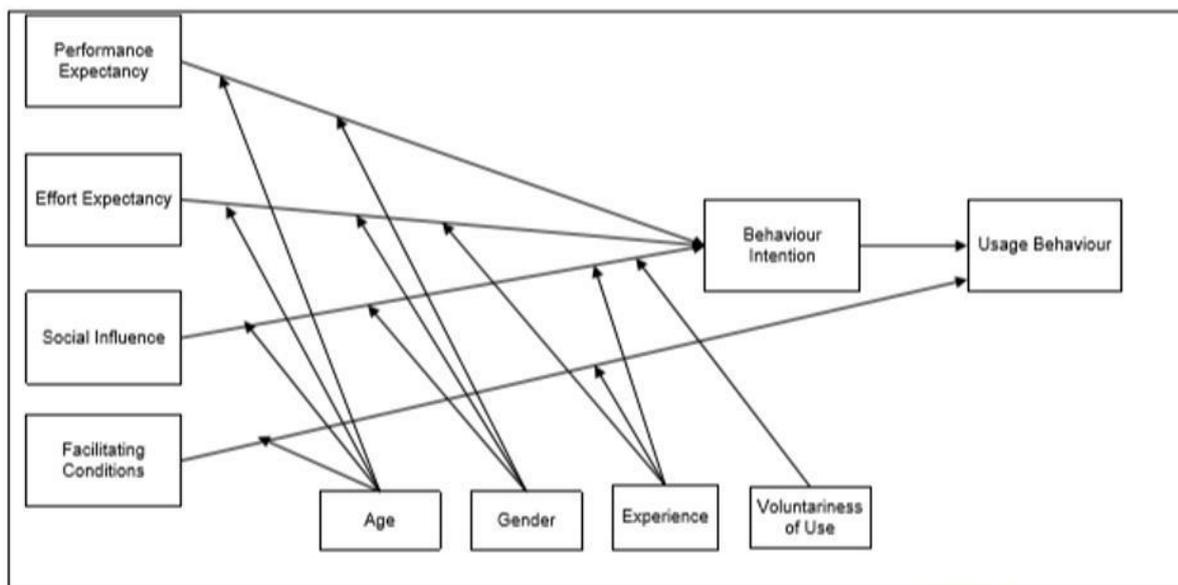
According to Ahmi and Kent (2013) GAS is a tool used by auditors to automate audit tasks. Since most accounting transactions are now computerized, accounting data is also expected to be computerized as well. Previous research has shown evidence that many external auditors have adopted GAS. For example, Mahzan and Lymer (2008) state that GAS is widely used by internal auditors in the UK. The use of GAS may assist auditors to detect misstatements in financial statements, particularly in assessing management assertions such as completeness, ownership, assessment, accuracy, classification and disclosure of generated data by accounting software (Debreceeny, Lee, Neo, & Toh, 2005; Myeni & Mvuyana 2018).

The Unified of Acceptance and Use of Technology (UTAUT)

Unified of Acceptance and Use of Technology (UTAUT) is one of the accepted technology models developed by Venkatesh et al. (2003); Murshed, (2018). UTAUT (see Figure 1 below) theorises that the acceptance of technology is influenced by five determinants, which are (1) performance expectancy, which is “the degree to which an individual believes that using the system will help him or her to attain gains in job performance; (2) effort expectancy, which is “the degree of ease associated with the use of the system; (3) social influence, which is “the degree to which an individual perceives that it is important that others believe he or she should use the new system, (4) facilitating conditions, which is “the

degree to which an individual believes that an organizational and technical infrastructure exist to support the use of the systems, and (5) behavioural intention, which is “the person’s subjective probability that he or she will perform the behaviour in question”. The UTAUT models predict that gender, age, experience and voluntary use moderate the four determinants.

Figure 1. UTAUT Model, adopted from Venkatesh et al. (2003)



In addition Venkatesh et al. (2003) have ensured the robustness of the models they create. The results show that their models are valid, outperformed previous models, were very supportive and explained up to 70 percent of the variants regarding the intended use of technology, and 50 percent of the variants regarding the use of technology (Venkatesh, Thong, & Xu, 2012).

The influence of Performance expectancy on Behavioural intention

Performance expectancy refers to a person believing that the use of technology can help the achievement of job performance (Venkatesh et al., 2003). In the audit context, the authors predict that when an auditor gains advantage by using audit software, the auditor will increasingly intend to use audit software in the audit process, but when the auditor does not get benefit from the use of audit software, the level of willingness to use audit software will decrease. The apparent benefit when using a GAS is that it can assist the auditor in audit time

completion and budget, reducing the time spent in performing tests of controls and substantive tests and potentially increasing the level of audit effectiveness.

Research conducted by Bierstaker et al. (2014) shows that performance expectancy affects the intention of CAATS use in auditing by auditors in the United States. In addition, Mansour (2016) shows that performance expectancy affects the intention of CAATS use in auditing. Due to the alleged linkage between perceived benefits when using the system with behavioural intent to use, the following hypothesis is presented:

H1: Performance expectancy affects the Behavioural intention of external auditors in Jakarta to adopt and use GAS

The influence of Effort expectancy on Behavioural intention

Effort expectancy refers to the degree of ease of use of the tool (Venkatesh et al., 2003). Effort expectancy describes perceived ease of use and perceived level of complexity. In the audit context, the authors predict that when the auditor feels the ease of using and the complexity of audit software is low then the auditor will intend to use audit software in the audit process however when auditors find it difficult to use audit software because the software is too complicated or difficult to understand then the auditor will not want to use it (Siala Bouaziz and Jarboui, 2019).

Research conducted by Curtis and Payne (2014) states that effort expectancy will affect behaviour intention. They state that Performance Expectancy mediates the relationship between effort expectancy and behavioural intention due to budget pressure in audit settings. However, different results are proposed by Bierstaker et al. (2014) indicating effort expectancy has no significant effect on CAATS intentions due to responsibility, whereby the auditor should collect competent audit evidence thus prioritizing effectiveness in making audit decisions (Falkowski, 2010). Due to differences in research results and the existence of alleged linkages between the level of ease of using the system with the intention of behaviour to use, the following hypothesis is presented:

H2: Effort expectancy affects the external Behavioural intention of external auditor in Jakarta to adopt and use GAS

The influence of Social Influence on Behavioural intention

Social influence can be defined as the extent to which a person feels that another person believes that he or she should use this new tool (Venkatesh et al., 2003). In the audit, the authors predict that the more significant support is provided by the manager and encouragement from external parties to use GAS, the more it encourages the auditor to accept and use GAS conversely when the auditor does not get support to use GAS either from the external parties such as clients and regulators or internal stakeholders such as managers or colleagues the auditor's intention level to use GAS in the audit process will decrease.

Research conducted by Curtis and Payne (2014) state that social influence affects the auditor's intention to use CAATS. These results contradict the results of Bierstaker et al. (2014) which suggest that social influence does not affect the intention to use CAATS. This implies that external auditors from the United States feel that social influence is not an important factor that encourages their intention to use and adopt CAATS. Due to differences in the research findings and the alleged linkage between the level of social support to use the system with the intention of behaviour to use, the following hypothesis is inferred:

H3: Social influence affects the Behavioural intention of external auditors in Jakarta to adopt and use GAS

The influence of Facilitating Condition on Behavioural Intention

Facilitating conditions are defined as the degree to which one believes that organizational and technical infrastructure exists to support the use of the system (Venkatesh et al., 2003). In the audit context, the authors predict that when support facilities such as the availability of knowledge, software and hardware are available regarding the use of GAS this will improve the auditor's intention to use GAS. Conversely, when the facilities needed by auditors are not available, it will decrease the level of willingness of auditors to use GAS.

According to research conducted by Bierstaker et al. (2014) the relationship between facilitating condition and the intention of using CAATS, has a positive correlate. This implies that if the audit firm provides the necessary resources, infrastructure, knowledge and assistance then the intentions of external auditors to use CAATS are expected to be high. Different results are presented by Gonzalez et al. (2012) who did not find facilitating conditions encouraging the use of CAATS in internal audit. Due to the difference in research results and the existence of connection between facility availability with behaviour intention to use, the following hypothesis is presented:

H4: Facilitating condition affects the Behavioural intention of external auditors in Jakarta to adopt and use GAS

The Influence of Behavioural intention on Use behaviour

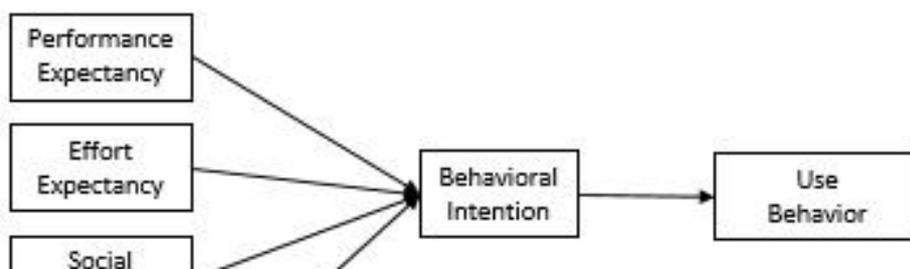
Behavioural intention is defined as “the person’s subjective probability that he or she will perform the behaviour in question” (Venkatesh et al., 2003; Hussain et al., 2018). A person will be interested in using a new information technology if the user believes using the information technology will improve performance, using information technology can be done easily, and the user gets support from the surrounding environment and the availability of facilities in using the information technology. Use behaviour is described as the intensity of the use of a technology in everyday life. The relationship between the behavioural intention and the use behaviour is said to be positive. If the intention or interest for the utilization of existing IT by an individual is high, the probability of that person using the IT (use behaviour) is also high. Venkatesh, Morris, and Ackerman (2000) and Venkatesh et al. (2003) suggest that higher behaviour intention leads to higher frequency of use (Namazi and Namazi, 2017). Due to the alleged linkage between behavioural intent to use with behavioural usage, the following hypothesis is presented:

H5: Behaviour intention has an influence on the Use behaviour of external auditors who work in public accounting firms in Jakarta to adopt and use GAS

Research Method

The respondents for this study were external auditors who work in a Public Accounting Firm in Jakarta. This study distributed a paper-based questionnaire to 100 auditors to examine their perception on the use of GAS. The questionnaire in this research is developed from Venkatesh et al. (2003) and consisted of 21 questions based on six variables as described in the proposed research model (see Figure 2). The questions were measured using a five-point Likert scale, ranging from “1” (strongly disagree) to “5” (strongly agree). The proposed research model describes variables used in this study, which are *performance expectancy*, *effort expectancy*, *social influence* and *facilitating conditions* as independent variables. *Behavioural intention* as an intervening variable and *use behaviour* is a dependent variable. This research performed the Structural Equation Modelling (SEM) using Smart PLS V3 see Figure 2 below.

Figure 2. The Proposed Research Model



Research Results

Demographic Statistics of the Respondents

Based on the data collected in this study where 100 questionnaires were returned, Table 1 below describes the respondent demographics.

Table 1: Respondent Demographics

Characteristics	Contents	Frequencies	percent	Cumulative Percent
Gender	Male	47	47%	47%
	Female	53	53%	100%
Age	<= 25	64	64%	64%
	26 - 35	29	29%	93%
	36 - 45	5	5%	98%
	> 46	2	2%	100%
Education Level	Diploma	6	6%	6%
	Bachelor	84	84%	90%
	Master	10	10%	100%
	Doctoral	0	0%	0%



Years As An	< 3	78	78%	78%
External Auditor	3 -5	15	15%	93%
	> 5	7	7%	100%
Position	Junior	75	75%	75%
	Senior	18	18%	93%
	Manager	2	2%	95%
	Supervisor	4	4%	99%
	Partner	1	1%	100%
Voluntary Use	Yes	64	64%	64%
Audit Software	No	36	36%	100%
Audit Firm Size	Big 4	53	53%	53%
	Non Big 4	47	47%	100%

Based on 100 respondents, there were 64% of respondents aged ≤ 25 years, 29% of respondents aged 26-35 years, 5% of respondents aged 36-45 years, and 2% of respondents aged > 46 years. This indicates that the majority of respondents are ≤ 25 years old. The majority of respondents are women as many as 53 people (53%) and most of the respondents (84%) hold bachelor degree. Most respondents have worked less than 3 years in the current Public Accounting Firm (78%) and accordingly the majority of respondents have a position as a junior auditor that is 75 people (75%). There were 64 people (64%) claiming to use audit

software voluntarily. The majority of respondents work in Big 4 Public Accounting Firms (53%).

Hypotheses Analyses

A test outer model was conducted to test the reliability and validity of the question items and answers to the questionnaire through the reliability test and validity test and an inner model to test the accuracy of the variable.

Test outer model in PLS was completed by testing the convergent validity and discriminant validity and reliability. Convergent Validity measures the validity of the reflexive indicator as a variable gauge of the outer loading of each variable and AVE indicator and this can be seen in Tables 2 and table 3 below:

Table 2: Outer Loading

VARIABEL	LOADING FACTOR		KRITERIA	KETERANGAN
PE	0,799 - 0,931	>	0,700	Valid
EE	0,772 - 0,912	>	0,700	Valid
SI	0,804 - 0,871	>	0,700	Valid
FC	0,837 - 0,919	>	0,700	Valid
BI	0,841 - 0,913	>	0,700	Valid
UB	0,930 - 0,932	>	0,700	Valid

Source: processed using Smart PLS V.3

Table 3: AVE

VARIABEL	AVE		KRITERIA	KETERANGAN
PE	0.732	>	0.5	Valid
EE	0.696	>	0.5	Valid
SI	0.713	>	0.5	Valid

FC	0.785	>	0.5	Valid
BI	0.787	>	0.5	Valid
UB	0.867	>	0.5	Valid

Source: processed using Smart PLS V.3

Discriminant validity is achieved by testing Cross loadings and Fornell-Lacker Criterion which is presented in Tables 4 and 5 below:

Table 4: Cross Loading

	BI	EE	FC	PE	SI	UB
BI1	0,906	0,371	0,733	0,678	0,660	0,496
BI2	0,913	0,357	0,718	0,666	0,652	0,573
BI3	0,841	0,226	0,626	0,556	0,569	0,630
EE1	0,274	0,772	0,437	0,482	0,390	0,310
EE2	0,303	0,846	0,310	0,471	0,462	0,350
EE3	0,303	0,912	0,463	0,463	0,438	0,289
EE4	0,314	0,800	0,401	0,376	0,347	0,158
FC1	0,751	0,383	0,919	0,568	0,707	0,586
FC2	0,598	0,434	0,837	0,414	0,554	0,362
FC3	0,715	0,471	0,899	0,581	0,646	0,507
PE1	0,650	0,377	0,480	0,849	0,666	0,598
PE2	0,639	0,358	0,582	0,883	0,628	0,555
PE3	0,641	0,526	0,533	0,931	0,735	0,581
PE4	0,547	0,548	0,483	0,808	0,581	0,480
PE5	0,567	0,504	0,456	0,799	0,674	0,466

SI1	0,452	0,334	0,476	0,514	0,804	0,549
SI2	0,567	0,366	0,502	0,605	0,871	0,722
SI3	0,646	0,519	0,724	0,649	0,846	0,506
SI4	0,677	0,412	0,685	0,718	0,853	0,673
UB1	0,599	0,209	0,509	0,562	0,616	0,932
UB2	0,590	0,406	0,526	0,611	0,738	0,930

Source: processed using Smart PLS V.3

Table 5: Fornell-Lacker Criterion

Variable	Composite Reliability	Cronbach Alpha	Criteria	
			>	0,7
PE	0,931	0,864	>	0,7
EE	0,901	0,853	>	0,7
SI	0,908	0,867	>	0,7
FC	0,916	0,863	>	0,7
BI	0,917	0,864	>	0,7
UB	0,929	0,847	>	0,7

Source: processed using Smart PLS V.3

The construct reliability test is conducted by testing the composite reliability and Cronbach Alpha values and results can be seen in table 6 below:

Table 6: Composite Reliability and Cronbach Alpha

Variable	Composite Reliability	Cronbach Alpha	Criteria	Note
PE	0,931	0,864	> 0,7	Reliable
EE	0,901	0,853	> 0,7	Reliable
SI	0,908	0,867	> 0,7	Reliable

FC	0,916	0,863	>	0,7	Reliable
BI	0,917	0,864	>	0,7	Reliable
UB	0,929	0,847	>	0,7	Reliable
Source: processed using Smart PLS V.3					

Furthermore an inner model test was conducted by testing the Coefficient of Determination (R^2), Effect Size (f^2), Predictive Relevance (Q^2) and Goodness of Fit Index (GoF). The value of determination coefficient (R^2) of 0.728 and 0.407 shows that 72.8% variation (see Table 7 below) on behaviour intention variables can be explained by variations of the respective variable's performance: these variables were expectancy, effort expectancy, social influence and facilitating condition. The remaining 27.2% can be explained by other causes beyond the model or not examined by the authors such as service quality, information quality, or the ability to use a computer. Behavioural intention can explain the use behaviour of 40.7% while the rest is explained by other variables.

Table 7: R Square

Variabel	R Square
BI	0,728
UB	0,407

Source: processed using Smart PLS V.3

The F test results in Table 8 below show the influence of latent variables of predictors on the structural level. The Q^2 test obtained results of 0.8387 which explains this model has good parameter estimation and good observation value. The GoF test is conducted to test the combined performance between the measurement model and the structural model in which the result is 0.721. Where the structural model and the measurement model of this model is declared its performance is valid.

Table 8: Effect Size f^2

	BI	UB	Note
PE	0,259		Moderate
EE	0,073		Weak
SI	0,006		Weak
FC	0,532		Strong

BI	0,687		Strong
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Source: processed using Smart PLS V.3

The hypotheses in this research were tested by using a T-statistic test and the results of this test can be seen in Table 9 below.

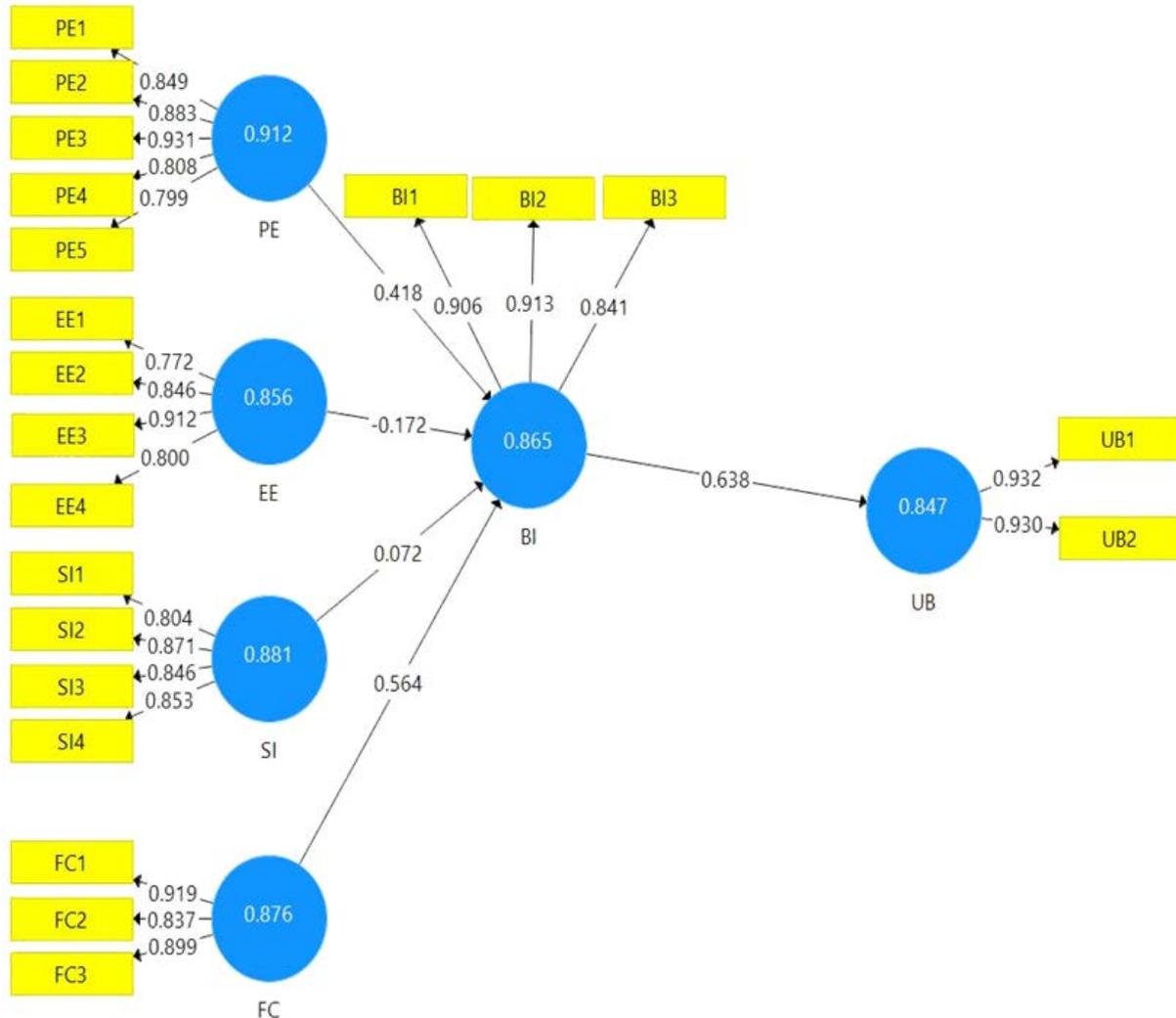
Table 9: T-statistic Test

Latent Variabel	Path Coefficient t	STDEV	p-value	Rule of thumbs	Hypothesis Supported (Yes/No)
PE \square BI	4,836	0,087	0,00	0,05	H1-Yes
EE \square BI	2,644	0,65	0,009	0,05	H2-Yes
SI \square BI	0,646	0,071	4,784	0,05	H3-No
FC \square BI	5,974	0,094	0,000	0,05	H4-Yes
BI \square UB	10,305	0,065	0,00	0,05	H5-Yes

Source: processed using Smart PLS V.3

Table 9 indicates that the 4 hypotheses are rejected (H1, H2, H4 and H5). For example, performance expectancy, effort expectancy, facilitating conditions influence behavioural and behavioural intention influences use behaviour intention. However, social influence does not influence behavioural intention (H3). Figure 3 below shows path coefficients and significance of relationship of the variables in the research model. Variance shown by the model is relatively high, for example, BI (86.5%) and UB (84.7%). This indicates that the combinations of variables studied in the research model is significant. All variances explained in the independent variables, such as PE (91.2%), EE (85.6%), SI (88.1%) and FC (87.6%) strongly indicate that the overall combination of constructs of the proposed research model will ensure high performance as a model.

Figure 3. Validated Research Model



Discussion

The Influence of Performance expectancy (X1) on Behavioural Intention (Z)

In hypothesis testing the p-value of PE \rightarrow BI is 0, 00 smaller than 0.05, and shows that Performance Expectancy (X1) has a significant effect on Behavioural Intention (Z). So it can be concluded that when an auditor feels the benefits of the use of audit software they will increasingly intend to use audit software in the audit process. This result is supported by Ahmi and Kent (2013) who state that job relevance is one factor that encourages an auditor to use audit software. Further, they found that the auditors perceive the use of audit software as very important for the development of their work and career specifically in jobs that require extensive use of audit software including audit of financial statements, investigative audits,

ongoing audits, and risk management. Auditors use audit software to evaluate fraud risks, for the identification of journal entries and adjusting journals to be tested, testing the accuracy of electronic files, reperforming audit procedures such as calculating aging accounts receivable, determining audit samples from electronic files and testing transaction populations (Ahmi and Kent, 2013). Bierstaker et al. (2014) stated that performance expectation significantly affects the use of CAATS by auditors working in Big 4 firms. This is because auditors perceive the benefits of CAATS use, which can improve their audit performance. CAATS can assist auditors in checking budgets, shorten control testing times and substantive testing and improve efficiency in the audit process. Research conducted by Januraga and Budiarta (2015) shows that the use of CAATS by the auditor influences the audit quality.

The performance expectancy towards behavioural intention is increased, audit firms can be focused on the benefits of audit software and the availability of features that match the tasks that will be performed during the audit process, such as test of control and substantive test. The use of GAS is perceived in line with the increasing volume of transactions and the complexity of auditing procedures performed and the shifting of company's data from manual to electronic resulted from the use of enterprise resource planning (ERP). Therefore, auditors feel GAS provides benefits and increase their intention to use. In other words, if the advantages and benefits of GAS are shown and promoted to the auditor interactively, GAS acceptance and usage is likely to increase.

The Influence of Effort expectancy (X2) on Behavioural Intention (Z)

In hypothesis testing, the p-value of $EE \rightarrow BI$ is 0,009 less than 0.05, it indicates that Effort expectancy (X2) has a significant effect on Behavioural Intention (Z). It can be interpreted that when an auditor perceives the ease in using audit software, so the auditor will increasingly intend to use audit software in performing audit procedures.

The result of this study supports previous studies (Gonzalez et al., 2012; Kim, Kotb, & Eldaly, 2016). Gonzalez et al. (2012) found that effort expectancy significantly influences the auditor's intention to use CAATS in a continuous audit. Study conducted by Kim et al. (2016) show that external auditors in Egypt prefer to use audit software that has a basic feature with a low complexity and will use it more often in a long time. They assume that easy to use features is more accepted than features with high conceptual complexity. Different results are proposed by Bierstaker et al. (2014) which found that the effort expectancy has no significant effect on the intention of CAATS use. The differences in the results of this study can be due to differences in the experience of auditors who became respondents. Furthermore,

Venkatesh et al. (2012) state the influence of effort expectancy to behavioural intention will decrease with the increasing of user experience.

Therefore it can be concluded that auditors prefer to use an easy-to-use system which requires less effort and time than traditional methods to complete the audit process. So to increase the effort expectation against behavioural intention, can be done by using audit software that has a good user-friendly features. Audit firms can choose to use audit software that uses easy-to-understand instructions and has clear instructions and is available for all the features provided and use simple words and phrases.

The Influence of Social Influence (X3) on Behavioural Intention (Z)

In the hypothesis testing, the p-value of SI \square BI is 4.784, it is more than 0.05, and indicates that Social Influence (X3) has no significant effect on Behavioural Intention (Z). So it can be concluded there is no effect of social impetus on the use of audit software for external auditors who work in audit firms in Jakarta. The result of this study supports previous studies (Bierstaker et al., 2014; Mansour, 2016). Bierstaker et al. (2014) state that social influence does not affect the intention to use CAATS. This implies that external auditors of the United States feel that social influence is not an important factor to use and adopt CAATS. Mansour (2016) found that auditors use audit software based on their own awareness and personal issues that are not influenced by social issues. Venkatesh et al. (2003) confirmed this finding and argued that the use of the system depends on individual user trust rather than the opinions or suggestion of others.

From this study, it can be concluded that acceptance of adoption and use of audit software by auditors working in KAP in Jakarta is directly related to the auditor's attitude to audit software. However, the results of this study differ from the research conducted by Loraas and Wolfe (2006) and Curtis and Payne (2014) which state that social influence affects the auditor's intention to use CAATS. The difference in these results can occur due to environmental and cultural differences in the object of research. Furthermore, environment and culture are also important factors that influence social variables. This is supported by research conducted by Gonzalez et al. (2012) which found that North American internal auditors are more likely to use audit software because of the pressure of social coercion by co-workers and mandated higher authorities.

The Influence of Facilitating Conditions (X4) on Behavioural Intention (Z)



In hypothesis testing, it can be seen that the p-value of $FC \rightarrow BI$ is 0.000 smaller than 0. and it indicates that Facilitating Conditions (X4) has a significant effect on Behavioural Intention (Z) of external auditors in Jakarta. It can be concluded that when an auditor is supported both technically and financially by a public accounting firm in the use of audit software, she will increasingly intend to use audit software in performing audit procedures.

The results of this study are supported by research conducted by Bierstaker et al. (2014) who argue that facilitating conditions which increase the likelihood of auditors receiving and using CAATS include conducting training in CAATS use which may increase auditors' intention to use CAATS. Similar research conducted by Mansour (2016) states that the relationship between facilitating the condition and behavioural intention to use audit software, has a positive relationship. This implies that if a public accounting firm in Jordan provides the resources and infrastructure, knowledge and assistance needed then the intention of the Jordanian external auditors to use CAATS is expected to be high. These results are also supported by Widuri et al. (2016) who state that the availability of IT support influences the adoption of audit software.

Hiring support staff then can maintain and troubleshoot IT infrastructure in public accounting firm and ensure that audit software is compatible with existing IT infrastructure. The increasingly complex IT environment has encouraged Big Four and mid-tier companies to set up IT departments in Indonesia. The IT Auditor's skill level is also very influential. Previous studies have suggested that high auditor proficiency in IT will lead to the increasing use of audit software. Curtis and Payne (2014) state that public accounting firm management is encouraged to invest in additional organizational and technical infrastructure that support the use of CAATS, especially for auditors who find it difficult to adopt new systems. Therefore public accounting firm needs to establish a team as a champion in audit software use. This will help other auditors who find difficulties or issues in using audit software.

It can be concluded that technical and non-technical support from a firm is essential to encourage auditor use of audit software. Audit software training will make it easier for auditors to learn about the use of audit software and furthermore, firms should invest in additional organizational and technical infrastructure that supports audit software, especially for auditors who tend to adopt new systems less. For example, having a member of an audit team that supports the use of IT and an expert in operations can make auditors more confident in using audit software. A public accounting firm may also consider the technological capabilities of prospective auditors applying to their public accounting firm - prospective auditors with a good basic knowledge of technology will find it easier to adopt a new system.



The Influence of Behavioural Intention (Z) on Use Behaviour (Y)

From hypothesis testing, the p-value value of BI \square UB is 0.000 smaller than 0.05 and it indicates that Behavioural Intention (Z) has significant effect on Use Behaviour (Y). Venkatesh and Morris (2000) and Venkatesh et al. (2003) suggest that higher behaviour intention leads to higher frequency of use. Therefore, the higher the auditor's intention to work in KAP in Jakarta using audit software, the more they will use audit software and increase the use behaviour of the auditors.

Conclusions and Recommendation

Conclusions

This study aims to prove empirically whether the independent variables described have an influence on the dependent variable detailed. These independent variables are performance expectancy, effort expectancy, social influence, and facilitating condition. Based on the test results using SMART PLS 3 software, it is found that performance expectancy, effort expectancy, and facilitating conditions influence the behavioural intention of external auditors to use audit software. However, while social influence does not influence behavioural intention, behavioural intention provides significant influence on use behaviour.

Limitations and Future Research

This study sampled external auditors in Jakarta, future research could extend the range of respondents by involving external auditors in other countries to see whether geographic location influences perceptions of auditor use of GAS. A second limitation is that the results of this study are limited to external auditor's perceptions and future research could focus on the use of audit software in the profession of internal audits. Finally, future research could add some moderating variables, such as auditors' experience in using audit software, and voluntary or mandatory context of use.

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