



LITERATURE REVIEW: THE BENEFITS OF COMPUTER-AIDED AUDIT TECHNIQUES ON AUDIT QUALITY AND AUDITOR PERFORMANCE

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ABSTRACT

Research This aim for know to what extent benefit use of CAAT against audit quality and auditor performance. As do we know that development technology information become challenge for internal auditors implementation audit procedures. CAAT this used for optimizing auditor's work than use manual technique. In research This is the method used is method qualitative with literature reviews in journals or article researcher previous. Source of data obtained originate from related journals and internet with application assisted audit techniques computers. audit quality and auditor performance. Research results show that application assisted audit techniques computer (CAAT) capable increase audit quality and improvement auditor performance than use manual technique.

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INTRODUCTION

Current IT developments This capable make Lots transition to change business. One of them fields that have linkages with IT utilization is field accounting. Utilization system information help computer in field accountancy capable produce important thing in help reliability and accuracy the information produced. With the existence of IT based computer, create internal auditor capabilities do analysis will the more developing and detailed but the information created must also be can trusted Because will influence quality performance later. IT developments will also influence every step series of audits. Auditors will obtain sufficient big profit, esp facet audit efficiency and effectiveness if capable utilise use of IT in his task. Related with audit examination requires internal auditors find errors found in report finance will prove the more good audit quality. Audit quality must be be paid attention to by the auditor resulting audit results will produce optimal (Susmoko & Rani, 2023).

Related with Audit quality also makes things easier for auditors, let alone users report finance will give high expectations to results internal auditor work check report finance. High expectations from user report finance requires the auditor to pay close attention the quality of the audit it produces. So from that, the auditor must twist brain For find solution in overcome obstacles that become auditor (Susmoko & Rani, 2023) challenges. Digitalization of audits through CAAT is promising exists enhancement effectiveness and efficiency of the audit process at a time company. As example, with utilizing CAAT, auditors can do testing on quantities optimal data population, right only use sample. With You can also use CAAT auditors choose sample transaction For find appropriate criteria _ in optimizing proof related effectiveness control (O. L. P. Pramudyastuti et al., 2022).

Report financial statements made by the parties management, yes possibility No served in a way right, okay That on purpose nor No intentionally. Inspection report finances carried out by independent auditors is something method For get confidence from various holder interest that report finance the can reliable and trustworthy. Regent great importance hope tall to the auditors so that they can produce quality audit report, as base for taking decision (Sari & Kurniawati, 2021).

The use of CAAT produces results thoroughness and thoroughness as well as save time a public auditor compared to with use manually. According to (Vincentius, 2019) Assisted Audit Techniques Computer can make things easier for internal auditors carry out his job. That thing can assist auditors to detect error nor existing fraud in report finance. Impact the give influence to audit work carried out by auditors. CAAT can give guide in carry out more audit processes efficient and effective in use source Power cost, time and energy work (Ulfa, 2021).

The use of CAAT will reduce problem Always quality audits become challenge for auditors because many possible obstacles influence audit quality. From existing phenomena in background behind the researcher will give description short about benefit use of CAAT against audit quality and auditor performance.

Problem Formulation

With base consideration description background behind the problem above, then can set formulation next problem _ discussed in the literature review article following aim For more focus on studies theory and conclusions later namely :

1. is assisted audit techniques computer influential to audit quality?
2. is assisted audit techniques computer influential to auditor performance?

THEORITICAL REVIEW

AUDIT QUALITY

One objective audit is carried out give opinion to client on fairness in various matter in accordance with guidelines acceptable accounting general. Clients also expect quality audit reports to be useful for the party in need especially the stakeholders interest with still maintain applicable audit standards. In activities carry out the audit so that produce quality reports started from stage planning until audit reporting (Susmoko & Rani, 2023).

A number of literature has define audit quality with various corner look. De Angelo (1981) defines audit quality is the possibility (joint probability) that an auditor will find and report existing violations in system accountancy his client. Watkins et al (2004) stated that audit quality is possibility where the auditor will be discover and report material misstatements in report finance client. Based on Standard Profession The Public Accountant (SPAP) audit carried out by the auditor is said to be good quality, if fulfil provision or standard auditing (Akmalia & Ariani, 2022).

Quality audits is an audit carried out by competent and independent people. Competent auditor is the auditor who owns ability technology, understand and implement correct audit procedures. Study This will focus on one standard attributes inherent in auditors, namely independence and competence as well as development technology that is Implementation of Assisted Audit Techniques Computer to audit (Yuriski & Kuntadi, 2022) quality.

AUDITORS' PERFORMANCE

According to (Suwandi, 2021) the auditor's performance can be achieved defined as possible results achieved by a particular person or success internal auditor work operate audit assignments for obtain quality audit results. Where deep operate duties, an auditor must guided by auditing standards and codes ethics accountant relevant public (Khurun & Asyik, 2020).

The auditor's performance is a results from a task inspection carried out accountant public Where task inspection to report finance something company held in a way objective with objective for evaluate fairness something report finance in material things, results business company the, and reports finance based on principles applicable accounting in a way general (Immanuel et al., 2021).

Auditors must understand environment business, estimating risk, and designing appropriate audit procedures for overcome risk that. Auditors should too consider materiality information in taking audit decisions. Auditors are expected can become partner active business in give mark plus to client them. They can give recommendation for process improvements, internal controls, and efficiency operational. Auditors can too give service more consultation wide to client they are good beyond traditional auditing nor with rocky audits computer. Auditors are expected for guard integrity, independence, and objectivity in work them.

COMPUTER-AIDED AUDIT TECHNIQUES (CAAT)

With progress technology information, lots of it company has becomes very dependent on the system being assisted computer, and apply various activity business based computers and systems documents, among others assisted audit tools and techniques computer (CAAT) or often called computer assisted audit techniques (CAAT). CAAT can assist internal auditors do test control and confirmation, analysis and verification of report data finance, and monitoring ongoing and auditing (Kholillulloh, 2020).

According to Romey in (Febrianingsih, 2023) Based Audit Techniques Computer (CAAT) is a computerized program for operate audit function so will automate or simplify the audit process. CAAT is something audit techniques that utilize internal IT assist with the audit process. CAAT makes it easy For access various file type in shape electronics and do operation in a way comprehensive so it's fraud or fraud can prevented more early. Naturally matter This has an effect on the quality of the audit produced by internal auditors give his opinion on report finance.

Technology electronic digital works as a medium for achieving remote system and business processes more Good compared to with method conventional (old), esp seen from benefits felt by the interested company (owner company) (Zuraidah & Budiarti, 2021).

Study regarding Assisted Audit Techniques Computer To Audit Quality and Auditor Performance already Once done previously by some researcher a number of among them can seen in table under This namely :

Table 1: Research Previous

No	Author (year)	Previous Research Results	Equation (Variable) with this article	Difference (Variable) this with article
1	(O.L. Pramudyastuti et al., 2022)	Implementing CAAT helps in finish his job. Auditors will get confirmation direct quality results recording from system application, with thereby quality files will useful for auditors to make evaluation about quality system that processes data	The implementation of CAAT has an effect to audit quality	
2	(Qurba, 2020)	The implementation of E-Audit has an effect to audit quality at accounting firms public in the city of Bandung registered with IAPI. Implementation of E-Audit provides influence of 18.3% against audit quality, where the more Good implementation of E-Audit will make audit results are increasing quality.	The implementation of E-Audit has an effect to audit quality	Competence, And auditor independence has an effect to audit quality
3	(Susmoko & Rani, 2023)	The existence of assisted audit techniques Computer turned out to be very helpful for internal auditors carry out audit inspection effective and efficient so that increase quality audit results. Apart from that, CAAT also influences auditor performance because when auditor's ability is sufficient Good in implement CAAT then	CAAT is influential to audit quality & auditor performance	-

		will increase quality audit results		
4	(Sari & Kurniawati, 2021)	Assisted Audit Techniques Computer beneficial to audit quality because CAAT makes it easy auditor performance for increase quality audit results to be more maximum	CAAT is influential to audit quality	Skepticism professionalism, and complexity task influential to audit quality
5	(Widuri & Gautama, 2020)	CAAT can be used increase performance external auditors, making audits more effective and efficient, as well increase audit quality. With so CAAT can fulfil expectation from aspect of effort to implement it. The use of CAAT can assisting auditors in several audit processes such as moment determination materiality, identification risks, and determining audit sampling.	CAAT is influential to audit quality & auditor performance	
6	(Yuriski & Kuntadi, 2022)	Implementation assisted audit techniques computer influential to audit quality. Implementation assisted audit techniques computer influential to audit quality. Assisted audit techniques computer assist internal auditors work because of more audits effective and efficient, esp For bookkeeping existing clients computerized Implementation assisted audit techniques computer (CAAT) is listed in Standard Professional Public Accountant (SPAP) Statement of Accounting Standards (PSA) No. 59 (Accounting Standards Section 327) p assisted audit techniques computer.	Implementation assisted audit techniques computer influential to audit quality	Independence and competence influential to audit quality
7	(Muhayoca & Ariani, 2017)	Use assisted audit techniques computer No only makes it easier examiner in matter analysis but also improve efficiency and effectiveness time, costs and resources Power human. Naturally matter This has an effect on the quality of the audit produced by internal auditors give his opinion on report finance.	Audit techniques help computer influential to quality auditing	Competence auditor, independence and experience Work influential to quality auditing

8	(Rachmad et al, 2023)	Assisted audit techniques computer influential positive to audit quality. With exists assisted audit techniques help computer can assist internal auditors finish every audit process and also makes it easier making audit report with specific software assistance. assisted audit techniques computers can too help in document important related files with job.	Assisted audit techniques computer influential positive to audit quality.	Professional skepticism and remote auditing have an influence to quality auditing
9	(Puspanugroho & Susilo, 2022)	Assisted audit techniques computer influential positive to audit quality. Performance audit process carried out use technology information in Century The pandemic really helps the audit process and can produce good performance audits, no only that audit quality during the Covid -19 pandemic still Good because AIP auditors can adapt self with utilise technology information as tool For produce appropriate audit results with audit standards.	Assisted audit techniques computer influential positive to audit quality	
10	(Putri & Sari, 2022)	Assisted audit techniques computer influential positive to auditor performance. Assisted Audit Techniques Computer can make things easier for internal auditors carry out his job	Assisted audit techniques computer influential positive to auditor performance	
11	(Vincentius, 2019)	Assisted audit techniques computer influential positive to auditor performance. Audit software delivers convenience and usability in the process of collection and processing audit evidence. That thing can assist auditors to detect error nor existing fraud in report finance. Impact the give influence to audit work carried out by auditors.	Assisted audit techniques computer influential positive to auditor performance	
12	(Ulfa, 2021)	Assisted audit techniques computer can influence auditor performance. CAAT can give guide in carry out more audit processes efficient and effective in use source Power cost, time and energy work.	Assisted audit techniques computer influential positive to auditor performance	

13	(Wati et al., 2023)	Assisted audit techniques computer can influence auditor performance. Use technology computer has Lots change data processing and accounting manually become automatic. This thing can give convenience and speed for auditors in the settlement process inspection report finance, as well can give benefit in increase auditor performance.	Assisted audit techniques computer influential to auditor performance	Professionalism, Pressure Time Budgets, Role Ambiguity and Commitment Organization influential on Auditor Performance
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RESEARCH METHODS

Study This use method qualitative, Research qualitative is something approach purposeful research for understand and explain phenomenon or incident in context complex social and not structured. This method focuses on understanding deep about meaning, views, and experiences individual or groups involved in research. Study qualitative usually No utilise technique measurement and statistics in data analysis. On the contrary, the data obtained in study qualitative analyzed in a way inductive with use approach like analysis thematic, analysis narrative, or grounded theory analysis for identify emerging patterns, themes, and relationships from the data.

Type of research This is *Literature Review* or also known as study bibliography, where study literature is type research methods collection the data through studies literature or object research. Type of research This covers various type information literature, such as books, journals scientific, encyclopedia, newspapers, magazine, and documents. Where information regarding research data taken from a number of study before. Source study This originate from related journals with study this. In research take reference from study previous regarding the Benefits of Assisted Audit Techniques Computer To Audit Quality, Where is the data obtained with using the search engine (Google Chrome) with site address <http://scholar.google.com> . and also utilize the publish or perish software in look for journal previous.

RESULTS AND DISCUSSION

Assisted Audit Techniques Computer To Audit Quality

Use technology information in auditing help the audit process begin from planning, work field, up to reporting end. Use technology and computers in the audit report finance can increase audit quality and improve process (O. L. Pramudyastuti et al., 2022) efficiency and effectiveness

CAAT is audit techniques that utilize IT to assist with the audit process. This is possible access to various electronic file types and commits operation in a way thorough, which helps prevent fraud or more fraud early. This thing Of course influence on the audit quality of internal auditors give opinion or his opinion about report finance (Febrianingsih, 2023). The results of the auditor's work will be report finance expected is audit report report quality finance.

Audit quality is important thing Because high quality will produce report finances are possible trusted as base taking decision (Atiqoh & Riduwan, 2016). Audit said quality If can give certainty that report finance free from material errors caused by mistake or fraud and also audits become quality when the auditor can guard his integrity (Setiawan et al., 2022).

According to research conducted by (Qurba, 2020)_ state that assisted audit techniques computer or E-Audit is useful to audit quality. The existence of CAAT can make it easier auditor's work and pressing costs incurred _ of the audit process themselves (Haniifah & Pramudyastuti, 2021). CAAT itself is also capable increase accuracy and thoroughness audit results as well assist internal auditors operate its function and completion audit tasks so will make more audit results quality (Susmoko & Rani, 2023). Use computers can too summarize storage of audit files and capable obtain information with fast so that impact on the report audit process finance walk in a way effective and efficient (Haniifah & Pramudyastuti, 2021).

Research conducted by (Susmoko & Rani, 2023) also supports Assisted Audit Techniques Computer beneficial to audit quality because CAAT is capable increase efficiency as well as effectiveness time audit procedures as well capable increase accuracy so that increase quality audit results than use manual technique. Research conducted by those (Sari & Kurniawati, 2021) who state Assisted Audit Techniques Computer beneficial to audit quality because CAAT makes it easy auditor performance for increase quality audit results to be more maximum.

Study This in line with research conducted by (O. L. Pramudyastuti et al., 2022) the stated that Assisted Audit Techniques Computer beneficial to audit quality where the audit report process finance with use technology and computers, yes increase audit quality and improvement effectiveness as well as efficiency of the audit process. CAAT can be used assisting auditors in several audit processes such as moment determination materiality, identification risks, and determining audit sampling. It turns out research conducted by also (Widuri & Gautama, 2020) has the same opinion, that CAAT can be used increase performance of external auditors, making audits more effective and efficient, as well increase audit quality.

Thoughts put forward by (Yuriski & Kuntadi, 2022) state that implementation assisted audit techniques computer influential to audit quality. Influence This implies that in the era of digitalization use technology make the auditor's job becomes efficient and improving audit quality. CAAT no only makes it easier in matter analysis but also can increase effectiveness and efficiency time, costs and also resources Power man (Wiratama & Budiarta, 2015). Agree with research conducted by (Muhayoca & Ariani, 2017) the stated _ that assisted audit techniques computer have significant influence to audit quality. Beside that, CAAT makes it easy for access various file type in shape electronics and do operation in a way comprehensive so it's fraud or fraud can prevented more early. Naturally matter This has an effect on the quality of the audit produced by internal auditors give his opinion on report finance.

Same thing with what is said by the person (Rachmad et al., 2023) who states it that assisted audit techniques computer influential positive to audit quality. With exists assisted audit techniques help computer can assist internal auditors finish every audit process and also makes it easier making audit report with specific software assistance. assisted audit techniques computers can too help in document important related files with job. View is supported (Dewi & Badera, 2015) which states that CAAT has an effect positive and significant in a way statistics on audit quality by auditors at BPK RI Representative Bali Province. This thing means the more often use of CAAT by an auditor, then the more good the quality of the resulting audit. The use of CAAT produces results thoroughness and thoroughness a public auditor compared to with use manually.

In line with research conducted by (Puspanugroho & Susilo, 2022) the stated that assisted audit techniques computer influential positive to audit quality. Performance audit process carried out use technology information in Century The pandemic really helps the audit process and can produce good performance audits, no only That audit quality during the Covid -19 pandemic still Good because APIP auditors can adapt self with utilise technology information as tool For produce appropriate audit results with audit standards.

Assisted Audit Techniques Computer On Auditor Performance

According to (Susmoko & Rani, 2023) assisted audit techniques computer influential positive to auditor performance. The more big level The use of CAAT for auditor performance is also increasing good. Utilization of CAAT will also increase effectiveness and efficiency audit procedures that will also auditor performance also increases. However, more big utilization direct use of CAAT to auditor performance than through intermediary audit procedures. In line with research conducted by (Praktiyasa & Widhiyani, 2016) the stated that assisted audit techniques computer influential positive to auditor performance. Where increasingly auditors often do inspection and carrying out the audit process using CAAT the auditor's performance will the more increases. The use of CAAT produces results thoroughness and thoroughness as well as save time a public auditor compared to with use manually.

Study the supported by (Putri & Sari, 2022) the stated that assisted audit techniques computer influential positive to auditor performance. Assisted Audit Techniques Computer can make things easier for internal auditors carry out his job. View the supported by (Vincentius, 2019) the stated that assisted audit techniques computer influential positive to auditor

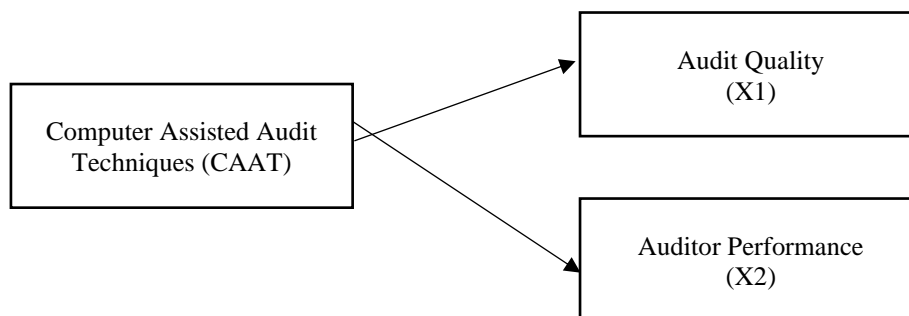
performance. Audit software delivers convenience and usability in the process of collection and processing audit evidence. That thing can assist auditors to detect error nor existing fraud in report finance. Impact the give influence to audit work carried out by auditors.

Same thoughts stated by (Ulfa, 2021) the person stating it that assisted audit techniques computer can influence auditor performance. CAAT can give guide in carry out more audit processes efficient and effective in use source Power cost, time and energy work. This thing aligned with research conducted by those (Widuri & Gautama, 2020) who conclude that CAAT can be used increase external auditor performance. CAAT can be used assisting auditors in several audit processes such as moment determination materiality, identification risks, and determining audit sampling (O. L. Pramudyastuti et al., 2022).

Study This is also supported by (Wati et al., 2023) the statement that assisted audit techniques computer can influence auditor performance. Use technology computer has Lots change data processing and accounting manually become automatic. This thing can give convenience and speed for auditors in the settlement process inspection report finance, as well can give benefit in increase auditor performance. Every the work carried out by the auditor can resolved more faster and more appropriate time from work done manually. Success from the use process technology information in can carry out an audit process increase auditor performance.

Conceptual Framework

Referring to the formula problem literature review articles this, then study sourced literature review study good from book or article journal related, then depicted framework article as below this.



Based on the data described in the study theory and review of results study related previous, then picture from the conceptual framework, then declared Assisted Audit Technique Computer own influence to Audit Quality and Auditor Performance.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

There have been many researchers previously supported Research on Assisted Audit Techniques Computer to Audit Quality and Auditor Performance. That thing can seen from results study previously stated that the use of CAAT is capable increase audit quality and improvement effectiveness as well as efficiency of the audit process than use manual technique or without using CAAT. Naturally matter This influence on quality audits produced by internal auditors give his opinion on report finance. Apart from that, CAAT can also be done increase effectiveness and efficiency audit procedures that will also auditor performance also increases. Audit software delivers convenience and usability in the process of collection and processing audit evidence. That thing can assist auditors to detect error nor existing fraud in report finance. Impact the give influence to audit work carried out by auditors.

Suggestion

Limitations in study This is limited amount of literature obtained. And for researcher furthermore expected can increase literature reviews so that articles are produced more perfect. and author suggests that research will come can use method qualitative with do observation direct to field order object research to be researched more accurate.

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