

The Influence Computer Assisted Auditing Tools and Techniques (CAATTs) and Professional Ethics on Auditor Performance

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ABSTRACT: This study was conducted with the aim of analyzing the effect of the application of computer-assisted audit technique systems and professional ethics on auditor performance. The data used in this study are the results of processing questionnaire data given to auditors who work in public accounting firms in the Jakarta area. The method used in this research is a purposive sampling method with a total of 92 respondents. Testing the analysis using SPSS 25 by testing the validity, reliability, multiple linear regression, classical assumption test, and hypothesis testing. The results of this study indicate that the application of a computer-assisted audit technique system has a positive and significant effect on employee performance with a significance level of $0.000 < 0.05$ and professional ethics has a positive and significant effect on employee performance with a significance level of $0.000 < 0.05$. The results also show that the application of a computer-assisted audit technique system and professional ethics have a joint or simultaneous effect on auditor performance with a significance level of $0.000 < 0.05$.

Keywords: Computer Assisted Audit Technique (CAAT), Professional Ethics, Auditor Performance



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INTRODUCTION

Along with the rapid development of the technological era, it encourages companies including public accountants to be required to be able to compete in preparing good and appropriate information systems and professional human resources ([Deng et al., 2018](#); [Godowski et al., 2020](#); [Salleh & Aziz, 2014](#)). Within the scope of audit work, tools that help auditors to achieve audit objectives are referred to as Computer Assisted Auditing Tools and Techniques (CAATTs). More specifically CAATTs refers to data and program checking procedures ([Belfo & Trigo, 2013](#); [Krieger et al., 2021](#); [Siew et al., 2020](#)). In testing the CAATTs data used are grouped in software such as file interrogation software and system control audit review files (SCARF) while in testing the CAATTs program the ones used include program review, code comparison, and parallel simulation ([Praktiyasa & Widhiyani, 2016](#); [Shihab et al., 2017](#)).

In addition to technical competence, the use of a code of ethics is also required in the realization of good performance. The Professional ethics are the values and moral norms that become the guideline for a person or group of people in regulating their behavior ([Ardillah & Chandra, 2022](#);

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[Halim, 2008](#); [Nurfauziah et al., 2022](#)). According to ([Mughtar, 2016](#)), professional ethics are rules of behavior that have binding power for every profession holder. Efforts are being made to support the professionalism of an accountant in implementing and increasing public trust, namely by compiling and ratifying the code of ethics of the Indonesian Institute of Certified Public Accountants (IAPI), public interest, integrity, objectivity, competence and due care, confidentiality, professional conduct and technical standards ([Kuntari et al., 2017](#); [Latercia et al., 2020](#); [Mulyani, 2020](#)).

Auditor performance is a form of work carried out in achieving better work results and achieving organizational goals ([Arianti, 2015](#); [Meidawati & Assidiqi, 2019](#)). But in fact there are many cases of public accountants, such as clients bribing auditors or auditors auditing their relatives' companies, and so on ([Alissa et al., 2014](#); [Causholli et al., 2021](#); [Ricci, 2022](#)). The case involving the public accountant of the multi-business company Bakrie & Brothers lost Rp. 15.86 trillion in 2008, the multi-business company published an error in the bookkeeping of a very large net loss in 2009 of Rp. 15.86 trillion in financial statements that have been audited by Public Accounting Firm (PAF) of Doli, Bambang, Sudarmaji and Dadang. Previously, the published financial statements recorded a net loss of Rp. 16.6 trillion, but a few days later the financial statements were corrected and the net loss was changed to Rp. 15.86 trillion ([Detik Finance, 2009](#)). This phenomenon shows that the quality of the auditor's performance is still not good, so that good auditor performance is needed in terms of quality and quantity as well as responsibility for professional ethics in order to produce good performance and apply the principles of professional ethics in carrying out his profession.

Previous research related to the application of Computer Assisted Audit Techniques and Professional Ethics on Auditor Performance was conducted by ([Praktiyasa & Widhiyani, 2016](#)) and ([Kristian, 2020](#)) stating that the Computer Assisted Audit Technique Variable and Professional Ethics Variable had a significant influence on the auditor's performance. Meanwhile, based on ([Triyatno, 2017](#)) research, it states that the use of information technology does not significantly affect the performance of auditors.

Furthermore, ([Praktiyasa & Widhiyani, 2016](#)) examined the relationship between ethics and audit performance. In their research, ([Praktiyasa & Widhiyani, 2016](#)) concluded that the more the auditor upholds the code of ethics, the higher the auditor's performance. However, ([Darwanis & Putri, 2020](#)) failed to prove that the ethics of the auditor did not have a significant effect on the auditor's performance.

The phenomenon of poor audit quality as previously mentioned and the inconsistency of previous research results related to factors that can affect audit performance make researchers interested in reviewing similar studies in order to obtain more comprehensive results and show the latest phenomena related to audit performance. Therefore, the researchers conducted a review of the application of Information Systems Computer Assisted Auditing Tools and Techniques (CAATs) and Professional Ethics on Auditor Performance at Public Accounting Firms in the DKI Jakarta Region.

Auditor Performance

According to ([Mulyadi, 2002](#)) auditor performance is the success of public accountants in carrying out objective examination assignments on the financial statements of a company with the aim of determining whether the financial statements have been presented fairly in accordance with generally accepted accounting principles. Auditor performance can be measured through certain measurements of quality, quantity and timeliness, where quality is related to the quality of

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the work produced, while quantity is the amount of work produced within a certain time, and timeliness is the conformity of the planned time. In measuring performance, there are four dimensions of personality, namely; ability, professional commitment, motivation, and job satisfaction. An auditor who has expertise in the audit process will be thorough and careful in completing his work. Auditors who are committed to their profession will be loyal to their profession as perceived by the auditor ([Trisnaningsih, 2007](#)).

Computer Assisted Auditing Tools and Techniques (CAATs)

According to ([Praktiyasa & Widhiyani, 2016](#)) CAATs is any use of computers in audit activities. The results of using CAATs make the resulting information better because the calculations are carried out using audit software so that the decisions taken by the auditor become more precise and accurate. ([Surya & Widhiyani, 2016](#)) stated that using CAATs will be able to provide benefits for auditors. CAATs is the use of computers in audit activities to collect and evaluate data in electronic form to become audit evidence, to be able to do this an auditor must have a good understanding of techniques for accessing and analyzing electronic data called CAATs.

Professional Ethics

Professional ethics is social ethics in which special ethics have duties and responsibilities towards their knowledge and profession ([Prakoso, 2015](#)). Professional ethics include standards of behavior for a professional that are made with practical and idealistic goals and motivate ideal behavior, so they must be realistic and enforceable ([Kartika, 2015](#)). The ethical principles of the auditor's profession in the Code of Ethics (IAI) include; professional responsibility, public interest, integrity, objectivity, competence and professional prudence, confidentiality, professional behavior, and technical standards ([Mulyadi, 2002](#)).

Effect of Computer Assisted Auditing Tools and Techniques (CAATs) Information System on Auditor Performance

An accounting information system is a system that aims to collect and store data about business processes carried out by the company, making the data into quality information that is useful for management in the planning stages of decision making and providing security for company assets ([Kabuhung, 2014](#)). The use of technology plays a role in business processes in creating new processes to solve problems, carrying out adequate tasks in managing information to support business operational activities of a company. Without the application of technology-based information systems that can monitor business process activities, companies will find it difficult to analyze employee performance, problems being faced by the company and difficulties in supervising the resources owned by the company ([Kabuhung, 2014](#)). Moreover, the use of CAATs is very much needed by an auditor in every process of audit activities. The results of previous research conducted by ([Surya & Widhiyani, 2016](#)), ([Praktiyasa & Widhiyani, 2016](#)), ([Kristian, 2020](#)), ([Wicaksono et al., 2018](#)), states that Computer Assisted Auditing Tools and Techniques have positive influence on auditor performance. Based on the above thoughts, the following hypothesis is formulated:

H1: Computer Assisted Auditing Tools and Techniques (CAATs) Information System has an effect on auditor performance.

Effect of Professional Ethics on auditor performance

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Professional ethics (professional ethics) is an attitude of life in the form of justice to be able to provide a professional service to the community with full order and expertise, namely as a service in carrying out tasks that are obligations to the community. With the principles of professional ethics, members can fulfill their professional responsibilities and demand the commitment of an auditor who fulfills the principles of professional ethics. A sense of responsibility can make an auditor strive to complete his work properly and with quality. An auditor is required to always maintain standards of ethical behavior in order to improve auditor performance. Unfair and deviant competition between auditors can be avoided if an auditor can adhere to the principles of professional ethics. Professional ethics are guidelines or basic ethical principles that have been formulated by the Indonesian Institute of Certified Public Accountants ([Institut Akuntan Publik Indonesia, 2016](#)). Auditor performance can be said to be good if the auditor can comply with professional ethics because if the level of auditor compliance with professional ethics is higher, the performance results of the auditor will be better and can reflect his attitude to become an individual with integrity, objective and responsibility, so that the auditor carries out his professional duties. gain trust.

Previous research conducted by ([Zaleha & Novita, 2020](#)) stated that professional ethics had an effect on auditor performance. Another study conducted by ([Praktiyasa & Widhiyani, 2016](#)) stated that professional ethics had an effect on auditor performance. This shows that the higher the level of compliance of an auditor with professional ethics, the better the performance of the auditor. Based on the thoughts above, the following hypothesis is formulated:

H2: Professional Ethics affect the auditor performance

METHOD

Research Design

The type of research that will be used in this study is quantitative research, according to ([Sugiyono, 2014](#)), namely research that seeks to uncover, describe and describe a social phenomenon by taking samples, processing data using instruments, statistical data analysis to determine the relationship between two variables. namely the implementation of Computer Assisted Auditing Tools and Techniques (CAATs) and Professional Ethics on Auditor Performance.

Population and Sampling Techniques

According to ([Sugiyono, 2014](#)) states that the area of generalization consists of objects or subjects that have certain qualities or characteristics set by researchers to be studied and then drawn conclusions. The population in this study are auditors who work in a Public Accounting Firm located in DKI Jakarta. The sample is part of the number and characteristics of the population ([Sugiyono, 2014](#)). The sampling technique used in this study was purposive sampling, because it was in accordance with the characteristics of the sample in this study. The samples used in this study were junior auditors and senior auditors who worked in Public Accounting Firms located in the DKI Jakarta Region.

Data Types and Sources

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The source of data used in this research is primary data. Primary data is data that can be obtained directly from the field or research place (Moleong, 2018), to obtain direct information about the influence of Computer Assisted Auditing Tools and Techniques and Professional Ethics on auditor performance, the data collection in this study was carried out using division online questionnaire in the form of google form to auditors working at PAF located in DKI Jakarta. The questionnaire contains a number of statements related to Computer Assisted Auditing Tools and Techniques, professional ethics and auditor performance. Measurement of variables using instruments in the form of statements and measured using a Likert scale.

RESULT AND DISCUSSION

Data Respondents in this study are auditors who work at the Public Accounting Firm (PAF). The process of distributing questionnaires is carried out by sending a permit letter and a questionnaire link in the form of a google form via email to the PAF due to constraints during the Covid-19 pandemic. The questionnaires in this study were also distributed through intermediaries. Questionnaires were distributed to several PAFs located in the DKI Jakarta area. Following are the results of the response of PAF who agreed to fill out the questionnaire and have filled out the questionnaire.

Table 1 Distribution of Questionnaires Based on Public Accounting Firm

No	Name of Public Accounting Firm (PAF)	Respondent
1.	PAF. Drs. Teguh Pribadi & Rekan	4
2.	PAF. KKSP & Rekan Jakarta	9
3.	PAF. RSM Indonesia	4
4.	PAF. Husni, Wibawa & Rekan	4
5.	PAF. S.Mannan Ardiansyah & Rekan	6
6.	PAF. Johannes Juara & Rekan	3
7.	PAF. Crowe Indonesia	4
8.	PAF. Bharata, Arifin, Mumajad & Sayuti	58
	TOTAL	92 Auditor

Source: processed by researchers

Validity Test

Based on the results of the validity test for the observed variable items, it was found that all items had met the validity test requirements where the results showed that all instruments, both CAATs, professional ethics and audit performance, had rcount values greater than rtable. So it can be concluded that all instrument items from the observed variables contained in the questionnaire are valid.

Reliability Test

Reliability testing in this study used the Cronbach Alpha method, namely by determining the reliable value (consistent) or not each item of the instrument in this study. The results of data processing indicate that the variables studied in this study meet the requirements of the reliability test where the value of Cronbach's Alpha variables X1, X2 and Y where the results are higher than the significance level of 0.6 (Arikunto, 2013).

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Classic Assumption Test

This study conducted several tests before testing the hypothesis from the observed data. Normality testing was carried out using the One-Sample Kolmogorov-Smirnov Test which resulted in the conclusion that the research data were normally distributed as indicated by a significance value of $0.200 > 0.05$. The next test is the Multicollinearity Test using an assessment between collinearity tolerance and VIF statistics with the result that the collinearity tolerance value is greater than 0.10 and the VIF statistical value for all variables is less than 10 which indicates that the observed model is free from multicollinearity errors. The last test is the Heteroscedasticity test using the scatterplot test with the results that the scattered points do not form a certain clear pattern. So it can be concluded that there is no heteroscedasticity problem in this study.

Hypothesis Test

Hypothesis testing is done by using multiple linear regression testing and to assess whether the independent variable has a significant effect on the dependent variable, it is done by comparing the values of tcount and ttable and comparing the significance value with a predetermined degree. The results of hypothesis testing are shown in the following table:

Table 2 Multiple Linear Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	18.405	4.342		4.239	.000
	CAATs	.534	.112	.527	4.776	.000
	Professional Ethics	.070	.062	.124	1.128	.263

a. Dependent Variable: Auditor Performance

Source: Results of Data Processing with SPSS

Based on the multiple linear regression test in the table above, the following regression equation can be obtained:

$$\text{Auditor Performance} = 18.405 + 0.534 \text{ CAATs} + 0.070 \text{ Professional Ethics}$$

The regression coefficient for the Computer Assisted Auditing Tools and Techniques (X_1) variable is 0.534, indicating that the Computer Assisted Auditing Tools and Techniques variable has a positive influence on auditor performance. This means that for every 1 time increase in the Computer Assisted Auditing Tools and Techniques variable, the auditor's performance will increase by 0.534 with the assumption that other variables are not examined in this study. The results of the t-test test on the independent variable Computer Assisted Auditing Tools and Techniques (X_1) showed a t-count of 6.444, while for t-table with a significance level (α) = 5%, namely 0.05 and degrees of freedom (dk) = $92 - 2 \approx 90$ then the ttable value is 1.986675 1.987.

The results of the t-test calculation can be concluded that the acceptance of H_a , because the results of the calculation of t-count $6,444 > 1,987$ t-tables, it can be said that the independent variable Computer Assisted Auditing Tools and Techniques (X_1) has a significant influence on Auditor Performance (Y). A significant influence on the dependent variable means the acceptance of H_a by testing the results of a significance value of $0.000 < 0.05$ indicating a strong

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significant effect. Thus, this hypothesis test answers the formulation of the problem in this study, namely whether Computer Assisted Auditing Tools and Techniques have an effect on auditor performance, and the results of the calculation of the hypothesis test can be stated that the application of Computer Assisted Auditing Tools and Techniques has a positive and significant effect on Auditor Performance.

The regression coefficient of the professional ethics variable (X_2) of 0.070 indicates that the professional ethics variable has a positive influence on auditor performance. This means that for every 1 time increase in the professional ethics variable, the auditor's performance will increase by 0.070 with the assumption that other variables are not examined in this study. The results of the t-test test on the independent variable Professional ethics (X_2) showed the results of t-count of 5.031, while for t-table with a significance level (α) = 5%, namely 0.05 and degrees of freedom (dk) = $92-2 \approx 90$ then the obtained value ttable is $1.986675 \approx 1.987$.

The results of the t-test calculation can be concluded that the acceptance of H_a , because the results of the calculation of t count $5.031 > 1.987$ treble, it can be said that the independent variable Professional Ethics (X_2) has a significant effect on Auditor Performance (Y). A significant influence on the dependent variable means the acceptance of H_a by testing the results of a significance value of $0.000 < 0.05$ indicating a strong significant effect. Thus, this hypothesis test answers the formulation of the problem in this study, namely whether professional ethics have an effect on auditor performance, and the results of the calculation of the hypothesis test can be stated that professional ethics has a positive and significant effect on auditor performance.

Multiple R Coefficient of Determination Test

Table 3 Multiple R Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,615a	,379	,365	4,070

a. Predictors: (Constant), Professional Ethics, Computer Assisted Auditing Tools and Techniques

Source: Results of Data Processing with SPSS

Based on the calculation results in Table 4.9, it can be seen that the adjusted R square for the dependent variable (auditor performance) is 0.365. This means that the auditor's performance can be explained by the variable Computer Assisted Auditing Tools and Techniques and professional ethics by 36.5%, while the remaining 63.5% is explained by other factors not included in this study.

F Test

Table 4 F Test Results (Simultaneous)

ANOVAa						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	898,836	2	449,418	27,125	,000b

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	Residual	1474,599	89	16,569		
	Total	2373,435	91			

a. Dependent Variable: Auditor Performance

b. Predictors: (Constant), Professional Ethics, Computer Assisted Auditing Tools and Techniques

Source: Results of Data Processing with SPSS

The results of the F test calculation can be seen that the value of F test is 27.125 with a significance level of = 5% and the F table value is in accordance with the statistical f table N (92-2 = 90) which is 3.10. This means that in the structural equation, the two independent variables have a simultaneous effect on the dependent variable, seen from testing the value of Sig 0.00 < 0.05 and testing the F value, which shows F count 27.125 > 3.10. Independent Computer Assisted Auditing Tools and Techniques and Professional Ethics have a significant effect on Auditor Performance which is the dependent variable.

CONCLUSION

This study was conducted to examine the effect of the application of the Computer Assisted Auditing Tools and Techniques System and Professional Ethics on Auditor Performance. Based on the results of processing and analyzing the data collected, it can be concluded that Computer Assisted Auditing Tools and Techniques have a significant influence on Auditor Performance. This proves that the Computer Assisted Auditing Tools and Techniques system facilitates the work of the auditor and improves the performance of the auditor. Thus, it can be stated that the application of the Computer Assisted Auditing Tools and Techniques System has a significant effect on the Auditor's Performance.

Furthermore, the Professional Ethics Variable has a significant influence on Auditor Performance. This proves that the more the auditor upholds professional ethics, the more the auditor's performance will improve. In this study also resulted in the conclusion that the variables of Computer Assisted Auditing Tools and Techniques and Professional Ethics together influence the Auditor's Performance. This shows that if the auditor applies the Computer Assisted Auditing Tools and Techniques System in audit activities and the level of auditor compliance with professional ethics is high, it can improve the performance of the auditor .

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