

THE EFFECT OF ELECTRONIC AUDIT (E-AUDIT), AUDITOR COMPETENCY, AND EXPERIENCE ON AUDIT QUALITY AT THE BPK RI REPRESENTATIVE OFFICE NORTH SUMATRA PROVINCE

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Abstract. This quantitative study aims to analyze the influence of Electronic Audit (e-Audit), auditor competence, and auditor experience on audit quality at the Representative Office of BPK RI in North Sumatra. The population of this study comprises all examiners at the Representative Office of BPK RI in North Sumatra. The data were collected through questionnaires distributed to 182 selected respondents. The results of the multiple linear regression show that e-Audit, auditor competence, and auditor experience partially and simultaneously have a positive and significant effect on audit quality. Among the three variables, auditor experience exerts the greatest influence on audit quality, followed by auditor competence. Meanwhile, e-Audit has the smallest influence, suggesting that although e-Audit technology supports the audit process, audit quality still depends primarily on the auditor's competence and experience as the key factors in achieving a quality audit.

Keywords: audit quality, e-Audit, competence, experience, SiAP -LK, BIDICS.

I. INTRODUCTION

Audit quality can give belief to credibility report finances that have been audited. DeAngelo (1981) explains that audit quality reflects auditor probability in find and report material misstatements. Standards Public Accounting Professionals (SPAP) stated that the audit must done in accordance standard For increase belief users to report financial (IAP, 2021). The Audit Board of the Republic of Indonesia (BPK RI) carries out task inspection on management and responsibility answer state finances according to with mandate of the 1945 Constitution. The Republic of Indonesia's BPK must guard audit quality for maintain trust public to integrity and accountability management state finances. The Audit Result Report (LHP) is required quality high, right time, objective, and appropriate regulations in order to be able to utilized in a way maximum by stakeholders interests (SPKN, 2017).

2024 Performance Report of the Indonesian Audit Board Representative Office North Sumatra Province shows that score indicator performance quality inspection only reached 86.59% of the target of 100%. Achievement This indicates the need repair on audit quality that has been implemented. The Indonesian Audit Board faces various challenge like limitations of human resources, time and quantity entity a lot as well as spread in a way geographical (BPK RI, 2023). BPK Chairperson, Isma Yatun, and Deputy Chairperson, Agus Joko Pramono,

conveyed importance optimization source power and understanding on role of work units in prevent overlapping overlap and increase results audit (BPK RI, 2023). Issue limitations source power and time causes auditors to often must carry out audits in range very close time with inspection previously . Condition This Of course impact on effectiveness audit implementation . Limited time For planning an audit can overcome if the auditor has abilities and skills in process data electronics (Tohirin quoted by Akmalia , 2022).

The Indonesian Audit Board (BPK RI) developed an e-audit system for strengthen effectiveness and efficiency examination (Secretariat General of the Indonesian Audit Board (BPK RI), 2012). E-audit integrates the e-BPK system with e-Auditee to facilitate online and real-time data communication . System Application Application Inspection Report Finance (SiAP - LK) and Big Data Analytics (BIDICS) are one of the implementation of e-audit in audit reports finance . SiAP -LK and BIDICS aim For increase the quality of the audit conducted by the BPK at the same time overcome various challenges that arise in the examination process . Salijeni et al. (cited by Norman, 2023) stated that analytical data can support auditors in taking decision .

Study previously show that e-audit contributes positive to audit quality , where the more tall auditor competence , the more Good the quality of the audit produced (Priscilla & Arsjah , 2024; Qurba , 2020; Norman et al., 2023). However , there are still there is study previously shown No There is influence significant from use technology when conducting audits. El-Fariq & Nurhayati (2019) found response auditor's negative attitude towards the audit support system . Akmalia et al. (2022) revealed that use technology like TABK yet impact significant because the auditor is still tend use Microsoft Excel in data processing .

Optimal audit quality does not only relies on the implementation of a sophisticated e-audit system , but also requires support from auditor competence and experience . Auditor competence reflects capacity professional individual auditors in apply knowledge For finish task examination (IAPI, 2018). Research results previously show that auditor competence has an influence positive to audit quality (Akmalia & Ariani, 2022; Arethusia et al., 2022; Dzikron , 2021). However , there are results different as in Tina's research (2021) which states No There is influence significant .

In addition , experience assist auditors to get understanding deep on the inspection process and strengthening ability technical as well as resilience in face audit pressure (Arnita, 2023). Studies by Akbar & Fitriyah (2024) and Calocha & Herwiyanti (2020) support this. existence influence positive experience to audit quality , whereas Septiana & Jaeni (2022) found results different , namely that auditor experience is not influential to audit quality .

Based on exposure said , research This aim For test the influence of Electronic Audit (E-audit), competence , and auditor experience on audit quality at the BPK RI Representative Office North Sumatra Province . Research This own difference with study previously , especially in aspect implementation of e-audit, in particular in use application SiAP -LK and BIDICS in audit procedures . Objects research used in studies This is the BPK RI Representative North Sumatra Province , which is one of the office BPK representatives with amount entity the most in Sumatra.

II. LITERATURE REVIEW

A. Attribution Theory

attribution theory put forward by Fritz Heider (1958) explains How individual interpret and provide reason on something behavior or results certain . Heider stated that behavior individual influenced by internal factors , such as character and competence , as well as factor external like situation or environment . Audit quality is often assessed based on factors that influence it . Approach This allows researchers analyze auditor's perception of the matter the extent to which audit quality is influenced by the auditor's internal attributes , such as competence and experience , or by attributes external , such as use e-Audit technology in the audit process.

B. Audit

Arens et al. (2017) define auditing as the process of collecting and evaluating related evidence with information finance For determine level its suitability with applicable standards . PricewaterhouseCoopers (PwC) (2017) stated that auditing is an examination process report financial statements presented in report annually and carried out by the parties independent . PwC (2017) also explains objective from the audit is For give belief that report financial statements presented by a entity reflect condition finance actually on the date reporting .

C. Electronic Audit (e-Audit)

In 2010 , the Audit Board of Indonesia (BPK) began develop a monitoring system e-Audit based . BPK (2012) revealed that this system give convenience for auditors in obtain data and do testing transaction in a way more effective and efficient . Nindyastuti and Kiswara (2014) stated that e-Audit refers to an assisted audit process computers that use electronic data For carry out part or all over audit procedures . The existence of e-Audit supports analysis as well as data evaluation Electronics (Priscilla & Arsjah , 2024). Technology This facilitate auditors in access data and information in a way accurate and efficient , speeding up the retrieval process decision as well as increase effectiveness time in examination (Qurba , 2020).

D. Standardized and Integrated Audit Process - Report Finance (SiAP -LK)

SiAP -LK (Standardized and Integrated Audit Process - Financial Report) is an application system that is starting to... used in 2018 for support inspection report financial matters within the Audit Board of Indonesia (BPK). Application This designed For facilitate tasks field inspector with provide various features that support the audit process and functioning as a medium for internal documentation of the BPK (Nugroho et al., 2019). This system make audit methodology becomes more consistent and uniform .

E. CPC Big Data Analytics (BIDICS)

The BPK has develop BIDICS as innovation in e-audit in 2020. BIDICS is applications that support the BPK audit process with utilizing big data analytics directly . Gartner (2013) stated that big data analytics is defined as the data used For get outlook as well as support taking decisions . Auditors utilize BIDICS to obtain the required data in answer questions that arise during the audit process (Bakri & Tirta, 2023).

F. Auditor Competence

Arens et al. (2017) stated that competence is one of the not quite enough answer main auditor in conducting audits. Standards Inspection State Finance (2017) explains competence refers to the education , knowledge , experience and skills possessed by the auditor, both in

field inspection and field specific other related matters with his duties . Auditors are required For Keep going develop competence professionalism through learning and development self in a way sustainable throughout his career .

G. Auditor Experience

Based on Standard Indonesian Public Accountant Professionals (SPAP) in Auditing Standards (SA), auditors are required own appropriate competencies and skills For carry out audits, which include experience in handle audit engagement with characteristics similar . Tsunogaya et al. (2017) stated that experience Alone is factors that can influence attitudes and behavior individual as well as contribute to development potential somebody along time . Standard Inspection State Finance (SPKN, 2017) emphasizes importance experience practical for those who have to owned team BPK auditor .

H. Framework Study

Following chart framework research on research This :

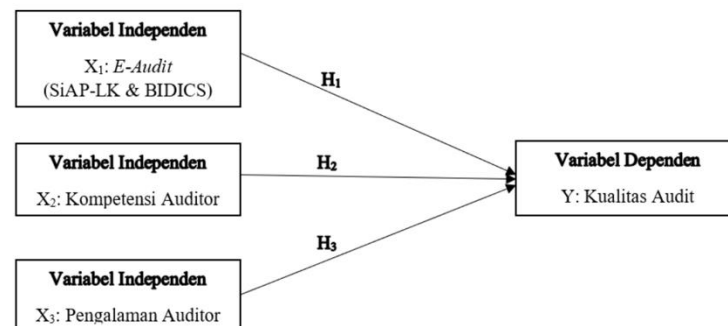


Figure 1. Framework Chart Study

Research Hypothesis:

1. *The Impact of E-Audit in the Form of Use Application SiAP -LK and BIDICS towards Audit Quality in Audits at the North Sumatra Representative Office of the Republic of Indonesia's Supreme Audit Agency*

Research by Nugroho et al. (2019) shows that e-Audit and Application System Inspection Report Finance (SiAP -LK) has an impact to audit quality . The BIDICS application that uses big data analytics is also used as one of the e-audit implementation for help in the audit process. The results of research by Norman et al. (2023) show that that utilization big data technology can increase accuracy information audit and reduce subjectivity man in the audit process. Attribution theory support connection between e-Audit and audit quality with e-Audit as factor external .

H1: Usage application SiAP -LK and BIDICS in e-Audit have an impact positive to improvement audit quality at the BPK RI Representative Office of North Sumatra.

2. *Influence Auditor Competence in Audit Quality in Audits at the North Sumatra Representative Office of the Republic of Indonesia's Supreme Audit Agency*

Research by Arethusa et al. (2022) found that auditor competency has impact significant in increase audit quality . This is in line with study Qurba (2020) which emphasizes importance maintain skills professional through learning and development sustainable throughout career an auditor. Attribution theory state that behavior individual influenced by internal factors such

as abilities , skills , and experience . This theory support influence auditor competency as internal factors against audit quality . An auditor must own skill adequate technical For carry out audits in a effective .

H2: Auditor competence has an effect positive to improvement audit quality at the BPK RI Representative Office of North Sumatra.

3. Influence Auditor's Experience with Audit Quality in Audits at the North Sumatra Representative Office of the Republic of Indonesia's Supreme Audit Agency

Akbar & Fitriyah (2024) found that auditor experience has an impact significant to audit quality . Experienced auditors more capable identify risks and evaluate the audit in a accurate . Attribution theory state that experience is internal factors that influence auditor behavior and performance in operate his duties .

H3: Auditor experience has an effect positive to improvement audit quality at the BPK RI Representative Office of North Sumatra.

III. RESEARCH METHODOLOGY

Types of research

Study This use method quantitative that is something approach scientific process that processes and analyzes natural data form number use calculation mathematics or statistics (Sekaran & Bougie, 2017). Approach This chosen For ensure objective measurement to connection between variables studied . Research This aim For test hypothesis about the impact of e-Audit—which includes use application SiAP -LK and BIDICS as well auditor competence and experience regarding audit quality in audit at the Indonesian BPK Representative Office North Sumatra Province .

Population

Population is a generalization area on all objects that have characteristics that have been applied by researchers who will withdrawn conclusion (Sugiyono , 2022). Population in study This covers all over auditor at the BPK RI Representative Office North Sumatra Province recorded in October 2024. Population study limited to the examiner active based on Functional Position of Examiner , however No covers structural officials .

Data Types and Sources

Data used in study This using two types data sources , namely primary data and secondary data . Primary data is collected from auditor at the BPK RI Representative Office North Sumatra Province as object research . Researchers get secondary data from study previous articles , journals and books , internet sites , and information other related matters with study .

Data collection technique

Study This use technique data collection through distribution questionnaire and methods documentation . Research This use questionnaire with question closed given to auditor at the North Sumatra Representative Office of the Republic of Indonesia's Supreme Audit Agency.

The data obtained from questionnaire that has been filled will analyzed based on a Likert Scale with four level choice answer .

Identification and Definition Variables Study

1. Dependent Variable

A dependent variable is a variable that is influenced and considered a consequence of the independent variable (Sugiono, 2020). In this study, the dependent variable used is audit quality. This study measures audit quality based on the guidelines used by the Supreme Audit Agency (BPK), namely the State Financial Audit Standards (2017).

2. Independent Variable

An independent variable is a variable that causes changes and the existence of a dependent variable (Sugiono, 2022). In this study, the independent variables include e-Audit (SiAP -LK and BIDICS), auditor competence, and auditor experience. This study focuses on the implementation of e-Audit within the Indonesian Supreme Audit Agency (BPK RI) in auditing financial reports, which is conducted through the use of the Standardized Audit Application. and Integrated Audit Process - Financial Report (SiAP - LK) and BPK Big Data Analytics (BIDICS). The measurement of e-Audit variables in this study refers to the auditor's understanding of the application's use and ease of use based on official e-Audit guidelines. The independent variables of auditor competence and experience are measured based on the provisions of the State Financial Audit Standards (SPKN).

Analysis Tools

Data analysis is a systematic process in process and organize the data obtained through questionnaire , notes fieldwork , and documentation . Research This use device IBM Statistics Statistical Package for the Social Sciences (SPSS) 26 software for analyze data. Research This done through a series testing that includes validity and reliability tests For measure eligibility instruments , assumption tests classic For ensure fulfillment prerequisite analysis , and hypothesis testing use method multiple linear regression .

IV. RESULTS AND DISCUSSION

A. Characteristics Respondents

Study This involving 182 respondents , consisting of over 50% male and 50% female. The distribution results questionnaire show that respondents own position functional in The examination includes : Main Expert Examiner : 1 person, Middle Expert Examiner : 11 people, Junior Expert Examiner : 35 people , First Expert Examiner : 135 people . Respondents own experience varied work , with distribution as following : 1–5 years : 104 people , 6–10 years : 18 people, more from 10 years : 60 people . In addition , respondents also have two levels education consisting of of 117 examiners Bachelor's/Diploma IV (S1/DIV) graduates and 51 examiners Masters graduate .

B. Statistics Descriptive

Analysis This done use statistics descriptive , namely methods used For describe or describe data without do generalization or inference to larger population wide .

Table 1. Statistics Descriptive

Variabel	N	Ran ge	Minimu m	Maximu m	Mean	Std. Deviation
<i>e-Audit</i>	18 2	15,0 0	25,00	40,00	34,1813	4,29764
Kompetensi Auditor	18 2	13,0 0	27,00	40,00	35,1209	3,99954
Pengalaman Auditor	18 2	14,0 0	26,00	40,00	35,7967	4,11940
Kualitas Audit	18 2	10,0 0	30,00	40,00	36,5549	3,40697

Source: Processed Data, 2025

Based on the results of the descriptive analysis, all variables showed a relatively high average value, reflecting positive perceptions from respondents. The e-Audit variable had an average value of 34.1813 with a standard deviation of 4.29764, indicating that the implementation of e-Audit was perceived to provide benefits in the audit process. The auditor competency variable had an average value of 35.1209 and a standard deviation of 3.99954, indicating that auditors had adequate competence. The auditor experience variable recorded an average value of 35.7967 with a standard deviation of 4.11940, indicating that most respondents had sufficient work experience. Meanwhile, the audit quality variable had the highest average value of 36.5549 with a standard deviation of 3.40697, reflecting a good understanding of audit quality standards.

C. Pilot Test

Researchers conducted pilot testing before distributing the questionnaire to verify the validity and reliability of the developed instrument. The first pilot test revealed several invalid items based on validity and reliability tests. Subsequently, a second pilot test was conducted with an updated questionnaire, and the results showed that all items were valid and reliable, allowing the questionnaire to be used for the main data collection process.

D. Validity Test

Validity testing is conducted to assess the extent to which the research instrument is able to accurately measure the intended variables. An item is considered valid if the calculated R value is greater than the R table. This study uses the R table value calculated based on $df = N - 2$ with a significance level of 5%, resulting in an R table value of 0.1455 for the calculated R in 180 (180-2) respondents. Table 2 below presents the results of the validity test in more detail.

Table 2. Validity Test Results

Variabel	R Hitung	R Tabel	Hasil
<i>e-Audit</i> (X1)	0,000	0,1455	Valid (R Hitung > R Tabel)
SiAP-LK	0,000	0,1455	Valid (R Hitung > R Tabel)
BIDICS	0,000	0,1455	Valid (R Hitung > R Tabel)
Kompetensi Auditor (X2)	0,000-0,752	0,1455	Valid (R Hitung > R Tabel)
Pengalaman Auditor (X3)	0,000-0,001	0,1455	Valid (R Hitung > R Tabel)
Kualitas Audit (Y)	0,000	0,1455	Valid (R Hitung > R Tabel)

Source: Processed Data, 2025

The results of the validity test show that the calculated R value is > R table so that all items are declared valid and can be used for measuring in this study.

E. Reliability Test

Reliability testing is conducted to ensure that the measurement instrument produces consistent data when repeated measurements are taken. This study conducted a reliability test using Cronbach's Alpha coefficient, with the following results:

Table 3. Reliability Test Results

Variabel	Cronbach's Alpha	Hasil
<i>e-Audit</i> (X1)	0,910	Reliabel
SiAP-LK	0,936	Reliabel
BIDICS	0,963	Reliabel
Kompetensi Auditor (X2)	0,922	Reliabel
Pengalaman Auditor (X3)	0,946	Reliabel
Kualitas Audit (Y)	0,906	Reliabel

Source: Processed Data, 2025

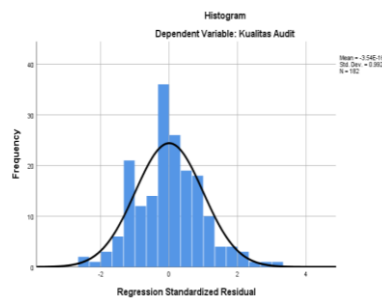
The reliability test results showed a Cronbach's Alpha value greater than 0.6, indicating that all variables were reliable. Therefore, the instruments used in this study are worthy of further analysis .

F. Classical Assumption Test Results

Normality Test

The normality test aims to assess whether the residual values in a regression model are normally distributed. The normality test is conducted using two approaches: histogram analysis and PP plot.

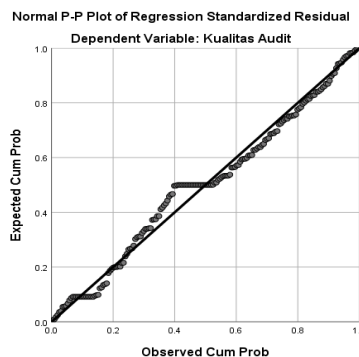
Graph 1. Results of the Histogram Normality Test



Source: processed using the SPSS application

Graph 1 shows the results of a normality test using a histogram, showing a symmetrical bell-shaped graph in the center. This indicates that the data is normally distributed.

Graph 2 Results of P Plot Normality Test



Source: processed using the SPSS application

The results of the normality test using the PP Plot method in Graph 2 show that the data points follow and approach the diagonal line, which indicates that the distribution is normal.

Multicollinearity Test

The multicollinearity test aims to identify whether or not there is a high correlation between independent variables in a multiple linear regression model. The results of the multicollinearity test presented in Tables 4 and 5 show that all independent variables have a Tolerance value above 0.10 and a VIF value below 10. Thus, it can be concluded that there is no multicollinearity in the regression model.

Table 4 Multicollinearity Test Results

Variabel	Collinearity Statistics	
	Tolerance	VIF
<i>e-Audit</i> (X1)	0,467	2,139
Kompetensi Auditor (X2)	0,383	2,613
Pengalaman Auditor (X3)	0,350	2,858

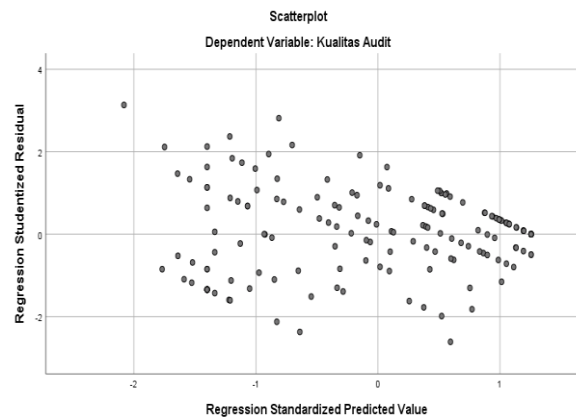
Source: processed using the SPSS application

Heteroscedasticity Test

A heteroscedasticity test was conducted to determine whether there was inequality in the variance of the residuals for each observation in the regression model. Based on the results of

the test using the scatter plot method shown in Graph 3, the data points were randomly distributed, did not form a specific systematic pattern, and were distributed both above and below the Y-axis at zero. These results indicate that there was no heteroscedasticity in the regression model.

Graph 3 Results of Scatter Plot Heteroscedasticity Test



Source: processed using the SPSS application

G. Hypothesis Test Results

Coefficient of Determination

Table 6 Coefficient of Determination

R	R Square	Adjusted R Square
0.806	0.649	0.643

Source: Processed Data, 2025

The coefficient of determination (R square) value of 0.643 shows that 64.3% of the variation in audit quality is explained by e-Audit, competence, and auditor experience, while 35.7% is influenced by other variables outside the model.

Significance Test of f Value

Table 7 Significance of f Value

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	1.363,933	3	454,644	109,803	0.000^b
Residual	737,017	178	4,141		
Total	2.100,951	181			

Source: Processed Data, 2025

The test results in Table 7 show an F-count value of 109.803 with a significance level of 0.000, exceeding the F-table value of 2.655. This indicates that e-Audit, competence, and auditor experience simultaneously have a significant effect on audit quality at the North Sumatra Representative Office of the Republic of Indonesia Audit Board.

Multiple Linear Regression Equation Analysis

Table 7 Multiple Linear Regression Equation Model

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	10,843	1,439		7,534	0,000
E-Audit	0,164	0,051	0,207	3,189	0,002
Kompetensi Auditor	0,173	0,061	0,203	2,827	0,005
Pengalaman Auditor	0,392	0,062	0,474	6,315	0,000

Source: Processed Data, 2025

The regression equation obtained based on the results of multiple linear regression analysis is shown in Table 67 and is formulated as follows:

$$Y = 10.843 + 0.164X_1 + 0.173X_2 + 0.392X_3 + e$$

Positive regression coefficients for all independent variables indicate a unidirectional relationship between e-Audit, auditor competence, and experience on audit quality. This suggests that the more optimal the use of e-Audit, the greater the auditor's competence and experience, the higher the resulting audit quality. Of the three, auditor experience has the most dominant influence with a coefficient of 0.392, followed by auditor competence at 0.173, and e-Audit at 0.164.

Significance of t-value

This test is conducted to determine the influence of each independent variable on the dependent variable. A variable is declared significant if the significance value is <0.05 (Ha is accepted). Conversely, if >0.05, it is not significant (Ha is rejected). The results of the t-value significance test are presented in Table 6 of the Multiple Linear Regression Equation Model.

1. H_1 is accepted: The use of e-Audit (through the SiAP-LK and BIDICS applications) has a significant positive effect on audit quality. This is supported by the t-value obtained of 3.189 and a significance level of 0.002 (<0.05).
2. H_2 is accepted: Auditor competence has a significant positive effect on audit quality. This is supported by the t-test value obtained of 2.827 and a significance level of 0.005 (<0.05).
3. H_3 is accepted: Auditor experience has a significant positive effect on audit quality. This is supported by the t-value obtained of 6.315 and a significance level of 0.000 (<0.05).

H. Discussion

1. The Impact of E-Audit in the Form of Use Application SiAP -LK and BIDICS towards Audit Quality in Audits at the North Sumatra Representative Office of the Republic of Indonesia's Supreme Audit Agency

Test results show that the use of e-Audit (SiAP -LK and BIDICS) has an impact significant and positive to audit quality at the North Sumatra Representative Office of the Republic of Indonesia's Audit Board. The more optimal the use of e-Audit, the more Good the quality of the audit produced . SiAP -LK and BIDICS are one of them . from implementation real from e-Audit that has been implemented by the Indonesian Audit Board (BPK RI) auditors . The results of the study This prove that use second application the can help increase audit quality during e-Audit implementation . Findings This in harmony with theory Heider's attribution , which

states that audit quality is influenced by factors external originating from internal auditor attributes, in matter This use technology. Research this also supports research conducted by Akbar & Fitriyah (2024) and Qurba (2020), which states that e-Audit helps auditors in take more decisions correctly and process data appropriately fast and accurate.

2. Influence Auditor Competence in Audit Quality in Audits at the North Sumatra Representative Office of the Republic of Indonesia's Supreme Audit Agency

Testing hypothesis second show that auditor competence has an influence positive significant to audit quality. Auditors with adequate knowledge, skills and experience tend produce more audits quality. Findings This in line with SPKN (2017) and IAPI (2018) standards which state that auditor competency that continues growing and maintaining is element crucial in ensure audit quality. In line with theory attribution, competence is internal auditor factors that influence results examination. These results consistent with study previous studies (Putri & Yunilma, 2023; Akmalia & Ariani, 2022; Siregar et al., 2022) which confirmed that the auditor has understanding good technical and adequate skills will more capable produce quality audits tall.

3. Influence Auditor Competence in Audit Quality in Audits at the North Sumatra Representative Office of the Republic of Indonesia's Supreme Audit Agency

Test results third show that auditor experience in general significant influence audit quality. Auditors with experience more wide own greater understanding Good to audit procedures and be able to produce more audits quality. This is in accordance with SPAP and SPKN which emphasize importance experience practice for an auditor. In perspective theory attribution, experience including in internal factors that influence auditor work output. Research This in line with studies previously (Akbar & Fitriyah, 2024; Calocha & Herwiyanti, 2020; Putri, 2020), which stated that experience support auditor's ability in take decisions, adapt, and improve effectiveness of the audit process.

V. CONCLUSION

A. Conclusion

Study This aim For test the influence of e-Audit through use application SiAP -LK and BIDICS, auditor competency, and auditor's experience with audit quality at the North Sumatra Representative Office of the Republic of Indonesia Audit Board. Based on data analysis and testing hypothesis, can concluded that factor utilization of e-Audit through application SiAP -LK and BIDICS, competence and experience of auditors become factor affecting audit quality. Auditor experience has influence the largest, followed by competence, and e-Audit has influence smallest. This is show that although e-Audit technology can assisting the audit process, the quality of the audit still depends heavily on the individual carrying it out, namely the auditor. adequate competence and experience. Research results strengthen view that e-Audit is only tools, while factor the main determining factor audit quality is auditor competence and experience.

B. Suggestion

Limitations in study This can become material repair or input for researchers next interested For research more carry on about audit quality, both at the BPK and at the entity others. Future research recommended For add variables independent or study other possible factors influence

audit quality however Not yet done in study This .

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