

Analisis faktor-faktor yang mempengaruhi pemeriksa terhadap penggunaan sistem informasi e-audit Badan Pemeriksa Keuangan Republik Indonesia = Analysis on factors affecting auditor in using e-audit information system in audit board of the Republic of Indonesia / Dyah Paramita Budi Dharma

Dyah Paramita Budi Dharma, author

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Abstrak

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E-government merupakan penggunaan teknologi yang dilakukan oleh pemerintah untuk meningkatkan akses dan penyampaian layanan yang bermanfaat kepada masyarakat, rekan bisnis dan pegawainya. E-Audit adalah salah satu bentuk e- government yang digunakan BPK RI untuk membantu dalam pelaksanaan pemeriksaan keuangan negara. Dalam pelaksanaannya, pemeriksa BPK RI belum seluruhnya menggunakan sistem e-Audit tersebut.

Penelitian ini dilakukan untuk mengetahui faktor-faktor yang mempengaruhi pemeriksa BPK dalam menggunakan Sistem Informasi e-Audit. Model dalam penelitian ini menggunakan teori Technology Acceptance Model (TAM) yang dikombinasikan dengan Innovation Diffusion Theory (IDT), Model Kesuksesan Sistem Informasi DeLone & McLean, dimensi individu dari Technology Readiness Index (TRI) serta variabel dukungan manajemen. Data dikumpulkan dengan menyebarkan kuesioner kepada 231 pegawai pemeriksa Kementerian dan Lembaga BPK RI, dan diperoleh sampel sebanyak 185 responden. Data yang terkumpul tersebut diolah dengan menggunakan teknik Partial Least Squares pada Structural Equation Modeling (PLS-SEM).

Hasil penelitian ini membuktikan bahwa dua variabel pada teori TAM yaitu manfaat dan kemudahan penggunaan yang dirasakan memberikan pengaruh positif terhadap minat pemeriksa dalam menggunakan e-Audit. Selain itu terdapat faktor lain yang berpengaruh adalah faktor kualitas sistem e-Audit, faktor kesesuaian e-Audit dalam proses pemeriksaan dan faktor individu ketidaknyamanan pemeriksa terhadap teknologi baru. Faktor-faktor tersebut yang perlu diperhatikan oleh pimpinan BPK RI dan tim pengembang agar e-Audit dapat dimanfaatkan oleh seluruh pemeriksa BPK RI.

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ABSTRACT

E-government is the use of technology by the government to improve access and delivery of useful services to the people, business partners and employees. E- Audit is one example of e-government that is used in BPK to assist auditors in doing state financial examination. In practice, the BPK auditors have not fully use the e-Audit.

This study was conducted to determine the factors that affect the BPK auditors in using e-Audit Information System. The model used in the study were Technology Acceptance Model (TAM) combined with Innovation Diffusion Theory (IDT) model, the success model of information system by DeLone & McLean (DeLone&McLean), individual dimensions from Technology Readiness Index (TRI) and variabel management support. The data were collected by distributing questionnaires to 231 BPK ministries and agencies auditors, hence the valid sample obtained were 185 respondents. The collected data was processed

using the Partial Least Squares technique in Structural Equation Modeling (PLS-SEM)

The result of this study proved that the two variables in TAM theory which were the perceived usefulness and perceived ease of use, gave a positive effect on increasing the intention of BPK auditor to use e-Audit. In addition, there were other influencing factors which were the quality system of e-Audit, the compatibility of e-Audit in audit process, and the discomfort of auditors to new technology. These factors need to be notice by the BPK leaders and the development team in order that e-Audit could be used by all BPK Auditor.

, E Audit is a form of e government that is used by Audit Board of the Republic of Indonesia BPK RI to assist the state 39 s financial audit However the BPK RI auditors have not entirely use e Audit in its execution This study was conducted to determine the factors that affect the auditors in using e Audit Information System by combining a theoretical model of the Technology Acceptance Model TAM the Innovation Diffusion Theory IDT the DeLone McLean Information Systems Success Model individual dimensions on the Technology Readiness Index TRI and variable of management support From the distribution of questionnaires to BPK RI 39 s ministries and agencies auditors as respondents we obtained 185 samples of data The data were then analyzed by using Partial Least Squares on Structural Equation Modeling PLS SEM The results showed that quality system of e Audit compatibility e Audit with the audit process perceived usefulness and perceived ease of use have positive influence either directly or indirectly on the auditor 39 s intention to use e Audit While the auditor rsquo s discomfort feeling of new technologies will have negative effect indirectly on the auditor rsquo s intention to use e Audit]