

Analisis Kesiapan Implementasi Data Analytics Dalam Audit Pada Kantor Akuntan Publik: Studi Kasus KAP DNA = Analysis of Readiness Of Data Analytics Implementation In Audit Firm: A Case Study Of KAP DNA

Imelda Hotmaria, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=9999920520933&lokasi=lokal>

Abstrak

Pesatnya perkembangan proses audit menggunakan pendekatan data analytics menawarkan manfaat kompetitif yang signifikan bagi organisasi yang dapat memanfaatkan lingkungan berbasis data, termasuk kantor akuntan publik. Namun pada saat ini belum banyak kantor akuntan publik yang memanfaatkan data analytics. Penelitian ini bertujuan untuk mengevaluasi kesiapan implementasi data analytics dalam audit pada KAP DNA, salah satu kantor akuntan publik terbesar di dunia yang berafiliasi internasional. KAP DNA telah menginisiasi penggunaan data analytics mulai dari tahun 2016. Proses penelitian ini dilakukan dengan metode kualitatif dimana narasumber dipilih berdasarkan snowball sampling sejumlah 5 narasumber yang terdiri dari manajer senior, manajer, dan senior auditor. Alat ukur evaluasi kesiapan menggunakan kriteria Acatech indeks maturitas industri milik Schuh et al. (2017) yang telah dikembangkan di penelitian GÃ¼r et al. (2019). Kriteria tersebut terdiri dari kesiapan sumber daya, kesiapan sistem informasi, kesiapan budaya, dan kesiapan organisasi. Berdasarkan hasil penelitian, KAP DNA memiliki tingkat kesiapan menengah secara umum. Hal ini disebabkan oleh tantangan seperti kurangnya kemampuan auditor, kekurangan sumber daya manusia tim khusus data analytics, dan perangkat yang belum memadai. KAP DNA direkomendasikan untuk mempertimbangkan menambah pelatihan terkait data analytics kepada auditor di saat low season, merekrut karyawan tambahan di tim khusus data analytics, dan menyediakan perangkat yang memadai.

.....The rapid development of the audit process using a data analytics approach offers significant competitive advantages for organizations that can take advantage of a data-driven environment, including public accounting firms. However, currently not many public accounting firms are utilizing data analytics. This study aims to evaluate the readiness to implement data analytics in audits at KAP DNA, one of the world's largest public accounting firms with international affiliations. KAP DNA has initiated the use of data analytics starting in 2016. This research process was carried out using a qualitative method where the informants were selected based on snowball sampling of 5 sources consisting of senior managers, managers, and senior auditors. The measuring instrument for readiness evaluation uses the Acatech industrial maturity index criteria belonging to Schuh et al. (2017) which has been developed in the research of GÃ¼r et al. (2019). The criteria consist of resource readiness, information system readiness, cultural readiness, and organizational readiness. Based on the research results, KAP DNA has a medium level of readiness in general. This is due to challenges such as lack of auditor capabilities, lack of human resources for dedicated data analytics teams, and inadequate tools. KAP DNA is recommended to consider adding training related to data analytics to auditors during low season, recruiting additional employees in a dedicated data analytics team, and providing adequate tools.