

The Effect of Audit Method Preference, Attitude Towards Technology, and Organizational Support on Auditor Performance

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ARTICLE HISTORY	A B S T R A C T
<i>Received: 07 August 2025</i> <i>Revised: 2 November 2025</i> <i>Accepted: 11 November 2025</i>	This study aims to analyze the influence of audit methods, attitudes toward technology, and organizational support on auditor performance. The rapid development of digitalization in the auditing environment requires auditors not only to master manual audit techniques but also to adapt to technology and operate within a supportive organizational structure. Auditor performance is a key indicator of audit effectiveness and accountability. This research employs a quantitative approach using an associative method. Data were collected through questionnaires distributed to 100 auditors working at Public Accounting Firms (KAP) and Regional Inspectorates in the city of Semarang. Statistical testing was conducted using EViews software, including descriptive statistics, classical assumption tests, and multiple linear regression to examine the effect of independent variables on the dependent variable. The independent variables include audit method (X1), attitude toward technology (X2), and organizational support (X3), while the dependent variable is auditor performance (Y). The results show that all three independent variables, both partially and simultaneously, have a significant positive effect on auditor performance. Auditors who use appropriate audit methods, demonstrate positive attitudes toward technology, and receive strong organizational support tend to exhibit higher performance. These findings are consistent with Expectancy Theory, which explains that work behavior is influenced by perceptions of the tools used, the support received, and the expected results it can be concluded that the increase in auditor performance is not only determined by individual capabilities but also by the selection of appropriate work strategies, readiness for technological change, and the level of organizational support provided to enable optimal performance.
Keywords: Audit Method, Attitude toward Technology, Organizational Support, Auditor Performance	

1. Introduction

In the era of rapid digitalization and dynamic technological advancements, various sectors including the auditing field have undergone significant transformation. The adoption of information technology in audit practices, such as the use of computer-based audit methods, has become increasingly essential. Technological tools enable auditors to analyze data with greater speed and precision, enhancing overall effectiveness and minimizing the risk of errors during the audit process.

Audit is a structured activity aimed at objectively evaluating evidence to support informed decision-making. According to Wulandari and Prasetya (2020), auditing is a complex professional activity that requires specialized skills. Monique and Nasution (2020) emphasize that auditors must maintain professionalism and independence to ensure their conclusions are not influenced by external interests. As trusted professionals, auditors are responsible for ensuring that financial statements are presented objectively and reflect factual, verifiable data.

Despite the critical role of auditors, audit performance in Indonesia still faces several challenges. Reports from the Audit Board of Indonesia (BPK) in 2023 reveal numerous financial irregularities across government institutions. The Semester I 2023 Audit Report uncovered 9,261 findings with 15,689 problems amounting to Rp 18.19 trillion, caused by internal control weaknesses (44.6%) and non-compliance with regulations (55%). Inefficiencies, waste, and ineffectiveness accounted for an additional Rp 1.27 trillion in losses. Furthermore, a corruption case involving manipulation of audit findings by a BPK official in November 2024, linked to railway infrastructure projects, highlighted significant ethical and professional breaches within the audit profession. These issues underscore the importance of internal control systems and professional ethics in auditing.

Such problems can be linked to auditors' preferences toward audit methods. As noted by Latief and Murti (2023), preferences are shaped by individual and psychological factors, including prior habits and perceived effectiveness. Duffy et al. (2022) add that previous experiences and perceived practicality influence auditors' work choices. Sullivan and Artino (2020) suggest that these preferences can be quantitatively assessed using the Likert scale to ensure valid and reliable measurement.

Despite the availability of advanced tools, some auditors still favor manual methods due to habit, lack of training, or resistance to technological change. This may hinder audit efficiency and accuracy. Auditors' attitudes toward technology also play a pivotal role. Technology encompasses a range of systems, tools, and users designed to facilitate secure and efficient data processing within organizations (Djaeani et al., 2020). Auditors who are open to technological change tend to perform better, while those resistant to change may struggle to adapt, negatively affecting their performance (Setiono & Widaryanti, 2023).

In addition to individual factors, organizational support is crucial for auditor performance. According to Guiraud (2024), organizational behavior plays a central role in management success and operational efficiency. Support may include training programs, access to audit technologies, and a conducive work environment. Auditor performance, defined by effectiveness, efficiency, timeliness, and accuracy, is vital to ensure the credibility of audit results. Lack of organizational support, resistance to technology, and method preferences can all hinder audit outcomes.

The recurring audit challenges in Indonesia underscore the urgent need to enhance auditor performance. Ineffective audits impact not only report quality but also stakeholders' trust in financial accountability. In today's digital era, auditors must adapt to increasingly complex systems and technologies to meet modern demands. However, barriers such as personal preferences, attitudes toward change, and inadequate support structures remain persistent obstacles.

This research seeks to analyze how auditors' preferences toward audit methods, attitudes toward technology, and organizational support influence audit performance. Understanding the individual and combined effects of these variables provides a more comprehensive analytical framework to assess auditor dynamics in the digital era. The study aims to offer theoretical insights into audit and human resource management literature, and practical implications for organizations designing training, infrastructure, and performance enhancement strategies.

The study contributes to academic discourse on the digital transformation of auditing in Indonesia and provides empirical evidence to inform policy and professional development. The research is titled "The Influence of Audit Method Preferences, Attitudes Toward Technology, and Organizational Support on Auditor Performance." The subsequent sections of this journal are structured as follows: The literature review explores theoretical foundations and prior research. The methodology outlines operational definitions, data sources, and analysis techniques. Results and discussion present empirical findings, followed by conclusions that summarize key insights and practical recommendations.

2. Theoretical Framework and Hypothesis

Expectancy Theory, developed by Vroom (1964), explains that individual motivation is influenced by three main components: expectancy (the belief that effort will result in good performance), instrumentality (the belief that performance will result in a reward), and valence (the individual's value or desire for that reward). These three components are interdependent; if any one is zero, motivation will also be lost. In the context of this research, expectancy theory is relevant to explaining auditors' reasons for choosing audit methods, accepting or rejecting technology, and how organizational support can influence auditor motivation and performance (Eka & Rindy, 2020).

Auditor performance reflects the success of carrying out audit duties in accordance with the Public Accountant Professional Standards (SPAP), specifically auditing standards, which cover effectiveness, efficiency, timeliness, and report quality (Gusman & Challen, 2023). According to Monique and Nasution (2020), performance refers to the implementation of organizational activities based on specific standards to promote efficiency and accountability. The six main

indicators used to measure individual performance include: work quality, output volume, timeliness, effective use of resources, work independence, and commitment to the organization.

Audit method preference refers to an auditor's preference for traditional audit procedures—such as physical document examination, direct observation, and manual recording—over technology-based approaches. Conventional methods excel at contextual understanding, but are less efficient and prone to human error. In the digital age, the use of manual methods can hinder efficiency, especially in large-scale data processing. Conversely, the use of computer-based audit technology allows for faster data access, time and labor efficiency, and more thorough procedure execution. This technique also facilitates the tracking of electronic files and contributes to improving the quality of audit results and preventing fraud (Akmalia & Ariani, 2022; Muhayoca & Ariani, 2022).

Attitudes toward technology reflect an individual's response, particularly auditors, in accepting and using technological devices or systems in their work activities. These attitudes encompass positive or negative assessments involving cognitive (knowledge), affective (feelings), and conative (readiness to act) aspects. In the audit context, attitudes toward technology play a crucial role in auditors' readiness to use systems such as ATLAS or other audit software. Auditors with positive attitudes toward technology tend to be more open to training, receptive to change, and motivated to improve efficiency through the use of technology (Simarmata et al., 2020).

Organizational support reflects the extent to which an institution provides resources, training, technological infrastructure, and policies that support auditor effectiveness. This support includes easy data access, availability of information systems, and performance recognition. Auditors who perceive optimal support from their organization tend to have high work morale, loyalty, and strong commitment. This has a direct impact on improving auditor efficiency, productivity, and work quality (Verdinan, Qamarius, & Mariyudi, 2022).

The audit method used by auditors, whether manual or technology-based, influences work effectiveness. According to Robbins and Judge (2015) and Vroom's (1964) expectancy theory, preference for a particular method can increase motivation and work results. Previous research (Pramudyastuti et al., 2022; Okinaldi & Azizah, 2024; Sudayana et al., 2023) shows that the use of audit technology has a positive impact on auditor performance.

Attitude toward technology is also an important factor. Auditors with a positive attitude toward technology tend to be more adaptive and accurate in their work (Ajzen, 1991; Vroom, 1964). Research by Edi Setiono & Widaryanti (2023), Safira & Kuntadi (2024), and Putri & Novita (2020) supports the positive correlation between this attitude and performance.

Organizational support in the form of training, facilities, and a conducive work system strengthens auditors' abilities and motivation. Previous research (Verdinan et al., 2022; Gumulya,

2021; Monique & Nasution, 2020) stated that institutional support directly contributes to improved performance. Based on this description, the hypotheses in this study are:

H1: Audit methods have a positive effect on auditor performance.

H2: Attitudes toward technology have a positive effect on auditor performance.

H3: Organizational support has a positive effect on auditor performance.

3. Research Methodology

3.1 Operational Definition of Variables

3.1.1 Auditor Performance (Y)

Auditor performance indicates how well the auditor performs audit tasks based on professional standards. Indicators used include timeliness, efficient use of resources, accuracy of audit results, adherence to procedures, and report quality (Monique & Nasution, 2020).

3.1.2 Auditor Method Performance (X1)

Audit method preference refers to the auditor's tendency to choose manual or technology-based methods when conducting audits. Indicators include the frequency of manual and technology methods used, perceptions of both methods, the method's suitability to the type of audit, and the auditor's comfort level (Okinaldi & Azizah, 2024).

3.1.3 Attitude Toward Technology (X2)

Attitude toward technology reflects the auditor's assessment of the use of information technology in the audit process. Indicators include perceived ease of use, trust in digital audit results, willingness to participate in training, and readiness to accept changes in work systems (Safira & Kuntandi, 2024).

3.1.4 Organizational Support (X3)

Organizational support includes facilities, training, policies, and technical assistance provided by the institution to promote auditor effectiveness. Indicators include the availability of audit technology training, supporting infrastructure, digitalization policies, and technical support (Verdinan et al., 2022).

3.2 Population and Sample

The population in this study included all auditors working at Public Accounting Firms (KAP) and Inspectorates in Semarang City, who had experience using both manual and technological audit methods. Based on the data, there were 61 auditors at the Inspectorate and 63 auditors registered with the Indonesian Institute of Auditors (IAPI), resulting in a total population of 124 individuals.

The sample was determined using purposive sampling, a selection method based on specific criteria (Ahmad & Wilkins, 2025). The sample criteria included: auditors with at least one year of work experience, having used both manual and technological audit methods, and working at a formal audit institution. Based on the Slovin formula with a 5% error rate, the minimum sample

size required was 95 respondents. Data were analyzed using EViews 12 with a multiple linear regression approach and classical assumption tests (Ghozali, 2021).

3.3 Data Types and Sources

This study uses quantitative data, namely data in the form of numbers that can be analyzed statistically to test hypotheses. The data sources consist of primary data obtained through questionnaires distributed to auditor respondents, as well as secondary data derived from books, journals, and relevant documentation. The combination of these two types of data is expected to produce valid, objective, and scientifically accountable findings.

3.4 Data Collection Method

Data was collected using a closed-ended questionnaire based on a five-point Likert scale, ranging from "Strongly Disagree" to "Strongly Agree." The instrument was developed based on indicators of audit methods, attitudes toward technology, organizational support, and auditor performance. The questionnaire was distributed in person or online, depending on respondent availability. Prior to wide distribution, validity and reliability tests were conducted to ensure the instrument's reliability as a measurement tool.

3.5 Analysis Method

This study employed a quantitative approach with the aid of the EViews 12 application. The analysis technique used was multiple linear regression to test the influence of independent variables on auditor performance, as proposed by Ghozali (2021). This method is considered appropriate and has been used in previous research (Safira & Kuntadi, 2024; Wulandari & Prasetya, 2020).

Descriptive statistical analysis was conducted to describe the basic characteristics of the data, including the minimum, maximum, mean, and standard deviation values. Furthermore, classical assumption tests, including normality, multicollinearity, and heteroscedasticity, were used to ensure the validity of the regression model. Hypothesis testing was conducted using a t-test (partial), F-test (simultaneous), and coefficient of determination (R^2), using the following regression model formula:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

explanation:

Y = Auditor Performance

X_1 = Audit Method

X_2 = Attitude Toward Technology

X_3 = Organizational Support

α = Constant

$\beta_1, \beta_2, \beta_3$ = Regression Coefficients

ε = Error

The test was conducted at a 5% significance level, where a significance value <0.05 indicates a significant effect.

4. Results and Discussion

This research focuses on auditors working in Public Accounting Firms (KAP) and Regional Inspectorates in Semarang City. The selection of subjects was based on the relevance of the audit profession in ensuring the reliability of financial reports and regulatory compliance, particularly in the context of evolving audit technology.

The sample was obtained through purposive sampling, with a total of 100 respondents meeting the following criteria: having at least one year of audit experience, having used both manual and technology-based audit methods, and being active in the audit process during the study. Data were collected through a closed-ended questionnaire using a five-point Likert scale.

This research aims to analyze the influence of audit methods, attitudes toward technology, and organizational support on auditor performance. Focusing on auditors in Semarang is expected to provide an empirical overview of their readiness to face the digital transformation in audit practice.

Descriptive statistical analysis was used to understand the initial characteristics of the data, such as the minimum, maximum, average (mean), median, and standard deviation values of each variable. Data were obtained from 100 auditor respondents in Semarang City. The table below shows the results of descriptive statistics for the variables Audit Method (X1), Attitude Toward Technology (X2), Organizational Support (X3), and Auditor Performance (Y):

Table 1 Results of Descriptive Statistical Tests

	X1	X2	X3	Y
Mean	19.7000	20.79000	17.54000	20.16000
Median	20.000000	21.00000	18.00000	20.00000
Maximum	25.00000	25.00000	25.00000	25.000000
Minimum	9.000000	5.000000	5.000000	9.000000
Std.Dev	2.801515	3.435686	4.026227	3.020870
Observation	100	100	100	100

Source: Eviews Output 12, 2025

The results Table 1 show that all variables have relatively high average scores, reflecting a positive response from auditors. The Audit Method variable has the lowest standard deviation, indicating relatively uniform perceptions. Conversely, Organizational Support shows the highest score, which may be due to differences in conditions between agencies. Overall, respondents rated auditor performance as good.

Table 2. T-Test Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	3.415680	1.102299	3.098686	0.0026
X1	0.004459	0.078995	0.0564451	0.9551
X2	-0.004459	0.066447	-1.039756	0.3011
X3	0.000341	0.045936	0.007432	0.9941

Spurce: Output Eviews 12, 2025

The results showed that all independent variables had a significant positive effect on auditor performance. Audit method ($p = 0.035$), attitude toward technology ($p = 0.0041$), and organizational support ($p = 0.0067$) all had p -values < 0.05 , thus rejecting H_0 . Therefore, appropriate audit method selection, a positive attitude toward technology, and strong organizational support have been shown to significantly improve auditor performance (Napitupulu et al., 2021).

The t-test results indicate that audit methods have a positive and significant effect on auditor performance, with a calculated t-value of $2.145 > t\text{-table}$ and a p -value of $0.035 < 0.05$. This indicates that auditors who choose appropriate audit methods tend to perform better. A preference for appropriate audit methods increases audit efficiency and supports the quality of audit results. This finding aligns with Sudayana et al. (2023) and Vroom's (1964) Expectancy Theory, which states that auditors will be motivated to achieve optimal results if they believe the method used can produce the expected output. The use of technology such as ATLAS and CAATs has also been shown to help auditors improve audit effectiveness (Okinaldi & Aziza, 2024).

Furthermore, attitudes toward technology also demonstrated a significant and positive effect on auditor performance, with a calculated t-value of 3.002 and a p -value of 0.0041 . Auditors with a positive attitude toward technology use are more open to digital information systems and technology-based training, which impacts audit efficiency and accuracy (Safira & Kuntadi, 2024; Setiono & Widaryanti, 2023). This finding is supported by Ajzen (1991) and Vroom (1964), who stated that a positive attitude toward work tools can shape intentions and improve motivation and performance.

Finally, organizational support was also shown to have a significant impact on auditor performance (t-test 2.789 ; p -value 0.0067). Support such as regular training, adequate infrastructure, and flexible policies contribute to improved auditor performance (Marthin Verdinan et al., 2022). This support not only boosts morale but also creates a productive and conducive environment. This finding is reinforced by Gumulya (2021) and Moniqu & Nasution (2020), who emphasized the importance of management support in fostering internal audit effectiveness.

Overall, the results of this study indicate that audit method preferences, attitudes toward technology, and organizational support play a significant role in improving auditor performance, particularly in facing audit challenges in the digital era.

5. Conclusion

The results of this study indicate that preference for audit methods, attitudes toward technology, and organizational support have a positive and significant impact on auditor performance. Auditors who choose appropriate audit methods, are open to technology, and receive adequate organizational support tend to demonstrate more optimal performance. Simultaneously, these three variables significantly explain the variation in auditor performance in the regression model used.

This study has several limitations: (1) The scope of respondents was limited to auditors in Semarang City, so the results cannot be generalized nationally; (2) The use of a Likert-scale questionnaire is subjective and carries the risk of perceptual bias; (3) Only three independent variables were analyzed, while other factors such as work experience or leadership were not included.

It is recommended that auditors and audit organizations further promote the use of technology-based audit methods and strengthen internal support, such as training and infrastructure. Future research is recommended to expand the study area and include other relevant variables, as well as consider a mixed methods approach to gain a more comprehensive understanding of auditor performance.

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