Influencing Factors of Successful Employment of e-Audit in The Audit Board of Republic Indonesia

Made Nila Pratiwi¹, Prof. Dr. Made Sudarma² & Dr. Zaki Baridwan³
¹The Audit Board of Republic Indonesia
²,³ Faculty of Economics and Business, University of Brawijaya, Indonesia.

Abstract: This study aims for examining the factors which influence the successful implementation of e-audit of The Audit Board of Republic Indonesia (BPK RI). This study employed approach of information system successful model of DeLone and McLean and Unified Theory of Acceptance and Use of Technology (UTAUT). Sample in this research consisted of 70 auditors in Representative Office of The Audit Board of Republic Indonesia in East Java province. By employing analysis tool of Partial Least Square, result of the study proves empirically that system quality and facilitating condition have impact towards e-audit employment then the employment of e-audit has impact towards benefit of e-audit system implementation. Information quality, service quality and social influence do not have impact towards the employment of e-Audit.

Key words: successful model of information system, UTAUT

1. Introduction

In order to create management of country financial as it is mandated in established regulation of the Act No. 17 in 2003 about Financial of the Country and the Act No.1 in 2004 about Treasury of the Country, independent and opened audit towards country financial management done by audit agency is required.

Manual implementation of audit done during this time depends on direct interaction between auditor and audit object (entity/auditee) and is occurred in the entity environment, including collected data of financial report with all kinds of certain supported evidence. In the implementation on the field, the process of collecting data has various obstacles which have big impact towards the whole process of auditing. In its development, the amount of entity functioned as country financial manager and the amount of budget and expenditure of country financial increase in each year. More entities which must be audited whether in central or in provincial but done by limited amount of auditors and in limited time is problem that must be faced by The Audit Board.

As an effort to solve those various problems in auditing, The Audit Board later develops e-Audit (electronic audit) system. The system aims to facilitate The Audit Board task in auditing, managing, reporting and giving opinion regarding statement of audit for public interest (stakeholder). E-Audit system has function to synergize The Audit Board electronic data with auditee data through a central data of The Audit Board. With the synergized data, The Audit Board can record, process, transfer, utilize, and monitor data from all parties, in order to implement audit towards country financial management. Started in 2011, The Audit Board did a MoU with entities regarding the implementation of e-Audit and continually piloting, which is trial, is done step by step in eight representative offices, they are Lampung, Banten, Special Region of Capital City of Jakarta, West Java, East Java, South East Sulawesi, South Sulawesi, and Gorontalo with several entities since 2011. E-Audit system was expected to be implemented totally in 2015.

According to data of e-audit system employment per December 2015 (see Figure 1.1), most used e-Audit system was dominated by searching feature of manifest data from Garuda Indonesia airline (82.1%). It is related to one of procedures from expenditure auditing that is outstation trip. Through the feature, the auditor can directly compare outstation trip done with manifest from Garuda Indonesia airline. Meanwhile, the employment of Ministry/Institution database and Provincial Government database as the part of The Audit Board auditee were still relatively low, which are respectively 0.6% and 1.3%.
Adopting and developing information system, including e-audit, is not a cheap investment but uncertainly achieves qualified system and may not be suitable with what is expected by organization. The successful implementation of a system is influenced by complex factors. Meanwhile the fail implementation of a system generally occurs because the system is not compatible with business and information process required by the organization [11].

The fail implementation of an information system is also caused by the perception of user of the information system, whether the user is willing or not in using the information system which has been employed [12,13]. Various researches were done to examine behavior aspect in implementing information system. Those researches tried to study individual behavior in organization in employing the information system.

This research combined the newest model of DeLone McLean with UTAUT model. The writer added two independent variables in UTAUT they are social influence and facilitating condition, into the newest model of successful of DeLone and McLean. Social influence and facilitating condition cannot be separated from information system user. It can be used as far as outside environment influences and as far as the organization provides required source (hardware, software, computer, server, expert, education, and training) by the information system user.

Combining two models was previously done by [16] in investigating the acceptance of internet banking users in uncertain and risky environment. The study combined UTAUT model with successful model of DeLone and McLean. The result of the study proves that users’ satisfaction is influenced by qualified system and service. The behavior intention of system users is influenced by users’ satisfaction, expected performance, and social influence. Facilitating condition did not become a variable in the study.

Another study of combining two models was done [20] by analyzing factors that can influence successful implementation of Human Source Information System (Sistem Informasi Sumber Daya Manusia/SISDM) in The Audit Board of Republic Indonesia. The result of the study indicates that successful implementation of SISDM is influenced by users’ interest and users’ satisfaction. The users’ interest is influenced by expected performance, expected effort, social influence, qualified system, and users’ satisfaction. Meanwhile users’ satisfaction of SISDM is influenced by qualified information and qualified system. Facilitating condition did not influence the interest of SISDM users.

The difference between the current study and previous studies is the writer connected qualified information and qualified system with e-audit users. [16,20] did not connect qualified information and qualified system with e-Audit employment. Concept towards use is individuals’ behavior or their interest to use an information system. A person will use a system if the person believes that the system will benefit and is qualified in facilitating the person in finishing his/her task. [17] states that higher understanding of a system by users will be resulted in frequent utilization of the system and more satisfied users. System users in increasing their performance expect a qualified system.

A study which examined social influence and facilitating condition towards e-Audit employment was done by [21]. He studied determinant of e-learning employment by vocational senior high school teachers in Yogyakarta. The result of the study proves that social influence has indirect impact towards e-learning employment meanwhile facilitating condition has impact towards e-learning employment.

The e-Audit system employment in the Audit Board of Republic Indonesia which can be seen in statistical data of portal e-Audit users the Audit Board of Republic Indonesia in December 2015 was dominated by Auditory VI.A of the Audit Board of Republic Indonesia and the representative of South Sumatera province. As one of pilots which has biggest amount of entities, which are 39 entities, The Audit Board of Republic Indonesia in its representative office in East Java was in 4th position in employing e-audit portal as it is shown by the following Figure 1.2.
A study about auditing in The Audit Board related to e-Audit employment in Representative Office of The Audit Board in East Java was done by [26] shows that in the development towards the whole employment of e-Audit in 2015 it was found that many entities data in East Java were not grafted in e-Audit portal and features in e-Audit portal were not functioned because of data transfer lateness from provincial governments, thus The Audit Board of the Republic of Indonesia auditors in the representative office in East Java could not utilize the e-Audit system optimally. Therefore, this study aims to examine factors which influence the implementation of e-Audit in the representative office of The Audit Board of the Republic Indonesia in East Java Province.

2. Review of Related Literature

2.1 E-Audit System

In A Guide to Computer Assisted Audit Techniques published by Department of Revenue Massachusetts, computer assisted audit is defined as renewing function of audit which was done previously when the function of audit was done manually. But nowadays it can be done by software of financial accounting through modification which is required for certain system. After verifying using computer techniques, data are saved thus it can be used in other places to be processed further [10].

[4] mentions that the relation of computer assisted audit technique/set of equipment with the implementation of e-Audit depends on: (1) audited field (object); (2) possessed technology of the auditor; (3) regulation in form of audit standard about the role of computer assisted audit itself. The computer assisted audit generally can be depicted as audit technique assisted by computer based set of equipment for assisting an auditor in all phases of auditing task which is done by the auditor.

According to [3] computer assisted audit is a way to efficiently audit with the principle of do more with less. This technique/set of equipment enables the auditor to automatically do certain routine task which tends to spend much time without additional significant value such as: testing the propriety of calculation, making confirmation letter, and deciding audit sample.

The Audit Board of the Republic Indonesia implements the utilization of information technology and audit activity in a system called e-Audit. E-Audit is a form of audit through central data of The Audit Board which combines or synergizes electronic data of The Audit Board (e-BPK) with electronic data of auditee or audited parties such as the country ministries, provincial governments, state-owned corporations, provincial-owned corporations, etc., by The Audit Board. With the synergized data, The Audit Board can record, process, transfer, utilize, and monitor the data from various parties in order to audit the country financial management. It is expected that e-Audit can make auditing process easier, more efficient, and more effective and reach wider scope.

Some excellences that can be obtained from e-Audit implementation are [26]:

1. Assisting in solving problem of imbalance between lots of audit object and limited source owned by The Audit Board of the Republic Indonesia. Through utilizing the information technology, it is expected that it can facilitate the implementation of audit activity thus though the source is limited, The Audit Board of Republic Indonesia can execute its task well.

2. The utilization of e-Audit can increase auditing time and cost efficiency. The existence of entity data consolidation electronically to Central Data of The Audit Board of Republic Indonesia periodically assists the auditor to get entity data which is audited. Before the existence of e-Audit, the auditor often needed longer time to get entity data because the problem of distance of entity data location and letter bureaucracy.

3. E-Audit system can give qualified information. To produce qualified information some assessment indicators must be used such as completeness, accuracy, formats and, renewing data, thus qualified and useful information can be produced. According to the technique guideline of e-Audit, entities must send the data which is appropriate with the required format whether it is periodically or depends on the request. The sent data will be verified by The Audit Board of Republic Indonesia, if the sent data is lack of something, The Audit Board will send written notification to entities to provide and/or complete the required data. After verification process ends, entities data will be saved in Central Data of The Audit Board to be accessed by The Audit Board auditors through internet portal.

4. E-Audit system can motivate the increase of auditing quality. Entity data in form of structured digital data saved in database can facilitate auditors to process the data in big amount thus the auditing scope is wider.

2.2 The Updated Successful Model of Information System of DeLone and McLean

[5] studied comprehensively about literatures and previous studies about successful information system. The result of the study found that a successful information system can be represented by qualitative characteristics from a
qualified system, the quality of the output in form of produced information (information quality), the consumption towards the output that can be seen from the system employment (use), responds from users towards the information system which is valued by the satisfaction of the users (user’s satisfaction), the influence of the information system towards users’ habit seen from individual impact (individual impact), and the impact towards the organization performance or is called as the impact of organization (organization impact). The model of DeLone and McLean which was developed in 1992 can be seen on the following figure.

![Figure 2.1](account.png)

Figure 2.1
The Successful Model of Information System of DeLone and McLean (Source: [5])

According to empirical evidence from studies which adopted their model, and critics towards their model, DeLone and McLean later updated the original successful model of information system[6]. In the newest model, DeLone and McLean enclosed Service Quality and Users’ Interest as additional aspect of successful IS then omitted Individual Impact and Organization Impact as separated variable and substituted them by System Benefit. For the detail, the updated model of successful IS can be seen on the following Figure 2.2.

![Figure 2.2](account.png)

Figure 2.2
the Updated Model of Successful Information System of DeLone and McLean (Source: [6])

2.3 The Model of Unified Theory of Acceptance and Usage of Technology (UTAUT)

[28] studied theories about technology acceptance by system users. The eight theories are theory of reasoned action (TRA), technology acceptance model (TAM), motivational model (MM), theory of planned behavior (TPB), TAM+TPB, model of PC utilization (MPCU), innovation diffusion theory (IDT), and social cognitive theory (SCT). The eight theories later is developed becoming a new integrated model called Unified Theory of Acceptance and Usage of Technology (UTAUT).

Theory of UTAUT aims to explain the interest of users to use information system and later explain users’ behavior [28]. The theory explains the existence of two deciding variables of technology use (use behavior), there is the willingness to use a system (behavioral intention) and facilitating condition. [28] mention that the willingness to use (behavioral intention) is a main factor from information technology users (use behavior). The willingness to use technology is decided by three main independent variables, they are performance expectancy, effort expectancy, and social influence [28]. Gender, age, experience, and the willingness of users are used as moderation variables from four main factors above towards use and behavior interest. The relation among all variables is depicted in the following Figure 2.3.

![Figure 2.3](account.png)

Figure 2.3
UTAUT Model (Source: [28])
3. Conceptual Framework and Hypotheses

This study used successful model developed [6] by adding variables of social influence and facilitating condition developed by [28]. The writer added variables of social influence and facilitating condition because those two variables cannot be separated from information system employment. It can be used as far as outside environment influences and as far as the organization provides required sources (hardware, software, computer, server, experts, education, and training) the information system will be used. The writer used variable of e-Audit use because the writer wanted to study the behavior of The Audit Board of the Republic Indonesia auditors in using e-Audit system. Based on the explanation above, the conceptual framework of this study is depicted on the following figure.

![Conceptual Framework](image)

**Figure 3.1 Conceptual Framework**

H1: System Quality has positive impact towards e-Audit Use
H2: Information Quality has positive impact towards e-Audit Use,
H3: Service Quality has positive impact towards e-Audit Use,
H4: Social Influence has positive impact towards e-Audit Use,
H5: Facilitating Condition has positive impact towards e-Audit Use,
H6: E-Audit Use has positive impact towards benefit system of e-Audit implementation.

4. Research Method

This study is an empirical study with the representative office of The Audit Board of Republic Indonesia in East Java as the study subject. The population in this study was all functional officer auditors in the representative office of The Audit Board of Republic Indonesia in East Java. Considering the experience in using e-Audit to do the audit, only the functional officer auditors were chosen. In this study, since the amount of population was already known, thus the writer employed total sampling method or census. Data from Human Source Department (HRD) of The Audit Board of Republic Indonesia in East Java until July, 30th 2016 stated that total amount of functional officer auditors is 143 people consisted of 8 people of Senior Team Head, 23 people of Junior Team Head, 67 members of Senior Team, and 45 members of Junior Team. This study employed PLS in analyzing the data.

5. The Result of the Study and Discussion

Evaluation towards 70 valid-to-be-tested respondents was done in two stages they are evaluating measurement model (outer model) and structural model (inner model). Measurement model (outer model) was employed to test the validity and the reliability of variables. Next, the test towards structural model was done to predict the causal relation among variables or hypotheses testing [9]. Output of Algorithm can be seen on the following table.

<table>
<thead>
<tr>
<th>Variable</th>
<th>AVE</th>
<th>Composite Reliability</th>
<th>R Square</th>
<th>Cronbach's Alpha</th>
<th>Communality</th>
</tr>
</thead>
<tbody>
<tr>
<td>SQ</td>
<td>0.5351</td>
<td>0.8678</td>
<td>0.8250</td>
<td>0.5351</td>
<td></td>
</tr>
<tr>
<td>IQ</td>
<td>0.7048</td>
<td>0.9432</td>
<td>0.9295</td>
<td>0.7048</td>
<td></td>
</tr>
<tr>
<td>SVQ</td>
<td>0.6876</td>
<td>0.9259</td>
<td>0.7954</td>
<td>0.6844</td>
<td></td>
</tr>
<tr>
<td>SI</td>
<td>0.6644</td>
<td>0.8786</td>
<td>0.7993</td>
<td>0.6473</td>
<td></td>
</tr>
<tr>
<td>FC</td>
<td>0.6247</td>
<td>0.8664</td>
<td>0.7522</td>
<td>0.7665</td>
<td></td>
</tr>
<tr>
<td>SU</td>
<td>0.7965</td>
<td>0.8865</td>
<td>0.9295</td>
<td>0.8289</td>
<td></td>
</tr>
<tr>
<td>SB</td>
<td>0.8289</td>
<td>0.9505</td>
<td>0.9295</td>
<td>0.8289</td>
<td></td>
</tr>
</tbody>
</table>

Source: Data were processed in 2016
Note: SQ = System Quality, IQ = Information Quality, SVQ = Service Quality, SI = Social Influence, FC = Facilitating Condition, SU = System Use, SB = System Benefit.

5.1 The Evaluation of Outer Model

The evaluation of outer model consists of variable validity and instrument reliability tests.

5.1.1 Validity Test

Validity towards measurement model consists of convergent validity and discriminant validity [9]. The result of convergent validity shows that 6 indicators of quality system, 7 indicators of information quality, 3 indicators of quality service, 4 indicators of social influence, 4 indicators of facilitating condition, 2 indicators of system use, and
4 indicators of system benefit met the requirement of convergent validity. As it is displayed on table 5.1, AVE values of all indicators are > 0.5. If loading factor score is still 0.5, it is better for the writer not to drop those indicators from their variables as long as their AVE scores are still > 0.5 [9]. The result of discriminant validity, based on cross loading score, it shows that 30 variable indicators have higher scores rather than other indicators and centered in related variables. Thus, it can be concluded that the employed instrument met the requirement of discriminant validity.

5.1.2 Reliability Test

Reliability test is the measurement of measurer consistency in calculating a concept or can be defined as consistency measurement of respondents in answering question items in questionnaire [9]. All indicators also met the requirement of reliability, as it is shown on table 5.4 that each variable has cronbach’s alpha score > 0.6 and composite reliability > 0.7. Therefore, 30 indicators in this study were all valid and reliable.

5.2 The Evaluation of Inner Model

The evaluation of inner model was done with measuring determinant coefficient or R² [7]. R² is accuracy measure of predicted model which represents combination of independent variable impact towards dependent variable, the score range from 0 until 1 with 1 indicates perfect prediction accuracy [7]. Table 5.1 shows R² from the indicator of System Benefit can be explained 6.43% by variable of System Use. The R² score of System Use is 0.3150 meaning that variation of System Use variable change can be explained by variable of System Quality, Information Quality, Service Quality, Social Influence and Facilitating Condition in amount of 31.5%.

5.3 The Hypothesis Testing

The testing of direct impact of exogenous variable towards endogenous variable can be seen on coefficients path, as it is shown in table 5.2. A hypothesis of direct impact proven empirically if the T-statistical testing score is higher than T-table. Hypotheses in this study are one-tailed hypotheses, thus for conviction rate of 95% (alpha 5%) the hypotheses will be accepted if the T-statistical scores ≥ 1.64. Next was deciding the score of β coefficient which shows the magnitude and direction (characteristic) independent variable impact towards dependent variable, whether it is positive or negative [9].

![Figure 5.1 The Structural Model of Hypotheses Testing](image)

Note: SQ = System Quality, IQ = Information Quality, SVQ = Service Quality, SI = Social Influence, FC = Facilitating Condition, SU = System Use, and SB = System Benefit

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Original Sample Average</th>
<th>Standard Deviation</th>
<th>Standard Error</th>
<th>T-Statistic</th>
</tr>
</thead>
<tbody>
<tr>
<td>SQ→SU</td>
<td>0.3752</td>
<td>0.1727</td>
<td>0.0812</td>
<td>2.1733</td>
</tr>
<tr>
<td>I(Q)→SU</td>
<td>-0.0812</td>
<td>0.1483</td>
<td>0.5477</td>
<td></td>
</tr>
<tr>
<td>SVQ→SU</td>
<td>0.1660</td>
<td>0.1259</td>
<td>0.5244</td>
<td></td>
</tr>
<tr>
<td>SI→SU</td>
<td>-0.0669</td>
<td>0.1276</td>
<td>1.3181</td>
<td></td>
</tr>
<tr>
<td>FC→SU</td>
<td>0.2238</td>
<td>0.1267</td>
<td>1.7668</td>
<td></td>
</tr>
<tr>
<td>SU→SB</td>
<td>0.2536</td>
<td>0.0804</td>
<td>2.8818</td>
<td></td>
</tr>
</tbody>
</table>

Source: Data were processed in 2016

Note: KS (SQ) = System Quality, KI (IQ) = Information Quality, KL (SVQ) = Service Quality, PS (SI) = Social Influence, KM (FC) = Facilitating Condition, PS (SU) = System Use, and MS (SB) = System Benefit
features in e-Audit portal are not functioned well because of late data transfer done by auditee.

Hypothesis 3 (H3) states that service quality has positive impact towards e-Audit use. The result of the test in table 5.2 shows that the t statistic score is 1.3181 (≤ 1.64), thus it can be concluded that H3 is denied. This empirical evidence is not consistent with studies of [29,19,22] but it is consistent with a study result of [18]. This denied hypothesis is assumed to be occurred because auditors are required to have skill to utilize e-Audit system thus helpdesk assistance is minimalized. One form of its utilization is by understanding TABK (Teknik Audit Berbasis Computer/Technique of Computer Assisted Audit) by using some applications such as Arbutus, ACL, Excel, etc. Considering technology development which increases everyday as well as developed problems, the representative office of The Audit Board of Republic Indonesia in East Java routinely update the knowledge and the skill of auditors by holding routine training.

Hypothesis 4 (H4) states that social influence has positive impact towards e-Audit use. The result of the test in table 5.2 shows that the t statistic score is 0.5224 (≤ 1.64), thus it can be concluded that H4 is denied. This empirical evidence is not consistent with studies of [8,27,21] but it is consistent with study result of [15]. The denied hypothesis is assumed to be occurred because e-Audit system for auditors is not a mandatory but optional. In doing audit, auditors are given freedom to choose audit technique matched with the entity condition. Auditors can choose to employ e-Audit or manual way in collecting entity data. Thus, the audit is not influences by surrounded environment, including superior and working partner, in employing e-Audit.

Hypothesis 5 (H5) states that facilitating condition has positive impact towards e-Audit use. The result of the test in table 5.2 shows that t statistic score is 1.7768 (≥ 1.64), thus it can be concluded that H5 is accepted. The coefficient score 0.2238 shows that facilitating condition has positive impact towards e-Audit use. The result of this study is consistent with studies of [28,8,27] who proved that there is positive relation between facilitating condition and information system use.

Hypothesis 6 (H6) states that e-Audit use has positive impact towards the benefit of e-Audit implementation. The result of the test in table 5.2 shows that t statistic score is 2.8818 (≥ 1.64), thus it can be concluded that H6 is accepted. The coefficient score 0.2536 shows that the e-Audit use has positive impact towards system benefit. This result is consistent with studies of [2,25,27] in Indonesia. The three researches give empirical evidence that system use is one of determinants from system benefit.

5.4 Research Implication

In this part, the implication of done study is explained. This research combined two information systems they are the model developed by [6] and UTAUT developed by [28] by employing variables of system quality, information quality, service quality, social influence, facilitating condition, system use, and system benefit. Based on statistical test from created hypotheses, there are implication of theory and implication of practice, they are.

5.4.1 The Implication of Theory

The implication of theory is related to the factors which have impact towards the successful system of e-Audit in The Audit Board of Republic Indonesia. In this study, the variables taken from successful model of information system developed by DeLone and McLean are: system quality, information quality, service quality, system use, and system benefit. The writer developed the successful information system of [6] by adding two variables into the model taken from UTAUT model developed by [28] they are social influence and facilitated condition. The result of the study show that first, system quality of e-Audit is one of factors which has impact towards e-Audit system use. A system with good quality will influence the system use. If the quality of e-Audit system is excellence, users will repeat the use of e-Audit system routinely and continually. Second, facilitating condition is also one of factors which can have influence towards e-Audit system use. The higher rate of technique and organization support information system use means the higher use of e-Audit system. Third, the use of the system has impact towards the e-Audit system benefit. The use of e-Audit system can have positive impact towards individual and organization as the system benefit such as increase in productivity, easiness, efficiency and affectivity can be felt. Forth, the factors of information quality, service quality, and social influence based on empirical evidence, have no impact towards the e-Audit system.

5.4.2 The Implication of Practice

The result of the study gives practice implication for The Audit Board of Republic Indonesia related to e-Audit system use. The result of the study concludes that the successful implementation of e-Audit system is influenced by the quality of e-Audit system. When e-Audit system users feel that the quality of the used system is good, the need to use the system will appear. Then, this study proves that facilitating condition is also one of factors from the successful implementation of e-Audit system and the system use has impact towards
the e-Audit system benefit. Meanwhile the factors of information quality, service quality, and social influence based on empirical evidence, have no impact towards the e-Audit system.

The existence of e-Audit system is very important in the development of information technology since through this system the audit can be done more easily, more efficiently, and more affectively.

6. Conclusion and Suggestion

6.1 Conclusion

The e-Audit system is a system developed by The Audit Board to assist The Audit Board in doing its main task they are auditing, managing, reporting as well as giving opinion related to financial report to public interest which is the stakeholder. E-Audit system includes combining and synergizing electronic data of The Audit Board (e-BPK) with electronic data of parties audited by The Audit Board such as the state ministries, provincial governments, state-owned companies, provincial-owned companies, etc. Through synergizing the data, they can be recorded, processed, utilized, and monitored by The Audit Board. The data are from various parties to be audited for managing the state financial. Through e-Audit system, audit process can be done more easily, more efficiently, and more affectively in wider scope.

Based on hypothesis testing by using Partial Least Square model and descriptive analysis of respondents’ answers about the factors which influence the successful system of e-Audit by employing the modified model of DeLone and McLean and UTAUT, it can be concluded that first, system quality of e-Audit is one of factors which has impact towards e-Audit system use. A system with good quality will influence the system use. If the quality of e-Audit system is excellence, users will repeat the use of e-Audit system routinely and continually. Second, facilitating condition is also one of factors which can have influence towards e-Audit system use. The higher rate of technique and organization support information system use means the higher use of e-Audit system. Third, the use of the system has impact towards the e-Audit system benefit. The use of e-Audit system can have positive impact towards individual and organization as the system benefit such as increase in productivity, easiness, efficiency and affectivity can be felt. Forth, the factors of information quality, service quality, and social influence based on empirical evidence, have no impact towards the e-Audit system.

6.2 The Restrictiveness and Suggestion

This study has some restrictiveness which must be paid attention further. The limited numbers of respondents participated in this study was caused by the study time which was coincided with the schedule of performance audit in the representative office of The Audit Board in East Java thus some functional officer auditors were doing their outstation trips. The next study is suggested to be able widening the scope of study in central office and other representative offices thus more respondents can be chosen.

7. References


