

ABSTRACT

Auditor of Internal Audit Operations (OIA) Division of PT. Sinar Mas Agro Resources and Technology Tbk. (SMART) is facing the challenges of the development of Information Technology (IT), in the form of large and complex data in Systems Application and Products in Data Processing (SAP). One of the indications can be seen from the number of audit procedures completed by the OIA in 2016 and 2017, i.e. only 46.69% and 43.90%, from the target of 75%. This condition will lead to the potential for ineffectiveness, disobedience and misstatements that are not detected during audit process so that can disadvantageous the company. Therefore, since 2017, OIA develops Computer Assisted Audit Techniques (CAAT) internally, i.e. electronic spreadsheet type as one of the solutions to improve audit effectiveness and efficiency. The objective of this study is to obtain the factors that influence the intention of CAAT usage so that CAAT can be adopted well, using The Unified Theory of Acceptance and Use of Technology (UTAUT) developed by Venkatesh et. al. (2003). The data used in this study is the primary data using questionnaires distributed to all CAAT users in OIA. From 101 distributed questionnaires, the number of returned questionnaires are as many as 87 questionnaires. Then the data are analyzed using Partial Least Squares (PLS) with SmartPLS 3 software. The results of the study showed that performance expectancy, effort expectancy, and social influence did not influence the behavioural intention to use CAAT, while the facilitating conditions have a significant influence on the behavioural intention to use CAAT.

Keywords: Computer Assisted Audit Techniques, CAAT, The Unified Theory of Acceptance and Use of Technology, UTAUT.

ABSTRAK

Auditor Divisi Operations Internal Audit (OIA) PT. Sinar Mas Agro Resources and Technology Tbk. (SMART) tengah menghadapi tantangan perkembangan Teknologi Informasi (TI), berupa data yang banyak dan rumit dalam *Systems Application and Products in data Processing* (SAP). Salah satu indikasinya dapat dilihat dari jumlah audit prosedur yang diselesaikan OIA pada tahun 2016 dan 2017 hanya 46,69% dan 43,90%, dari target 75%. Kondisi tersebut akan menyebabkan adanya potensi ketidakefektifan, ketidaktaatan dan salah saji yang tidak terdeteksi ketika proses audit sehingga dapat merugikan perusahaan. Oleh karena itu, sejak tahun 2017, secara internal OIA mengembangkan *Computer Assisted Audit Techniques* (CAAT) tipe *electronic spreadsheet* sebagai salah satu solusi meningkatkan efektivitas dan efisiensi audit. Tujuan studi ini adalah mendapatkan faktor-faktor yang mempengaruhi intensi penggunaan CAAT sehingga CAAT dapat diadopsi dengan baik, menggunakan *The Unified Theory of Acceptance and Use of Technology* (UTAUT) yang dikembangkan Venkatesh et. al. (2003). Data yang digunakan adalah data primer menggunakan kuesioner yang didistribusikan kepada seluruh *user* CAAT di OIA. Dari 101 kuesioner yang didistribusikan, jumlah kuesioner yang dikembalikan sebanyak 87 kuesioner. Kemudian data dianalisis menggunakan *Partial Least Squares* (PLS) dengan *software* SmartPLS 3. Hasil studi menunjukkan bahwa ekspektasi kinerja, ekspektasi usaha, dan pengaruh sosial tidak berpengaruh terhadap intensi penggunaan CAAT, sedangkan kondisi fasilitas berpengaruh signifikan terhadap intensi penggunaan CAAT.

Kata kunci: *Computer Assisted Audit Techniques*, CAAT, *The Unified Theory of Acceptance and Use of Technology*, UTAUT.