ABSTRAK

PENERIMAAN AUDITOR TERHADAP KECERDASAN BUATAN DALAM PROSEDUR AUDIT: STUDI EMPIRIS PADA KANTOR AKUNTAN PUBLIK DI WILAYAH DAERAH ISTIMEWA YOGYAKARTA

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Perkembangan kecerdasan buatan atau *Artificial Intelligence* (AI) telah membawa perubahan dalam berbagai bidang, termasuk dalam praktik audit. AI memiliki potensi untuk membantu auditor dalam meningkatkan efisiensi, mempercepat analisis data, mendeteksi anomali, serta mendukung pelaksanaan prosedur audit. Meskipun demikian, penerimaan auditor terhadap AI masih menjadi isu penting, terutama pada Kantor Akuntan Publik (KAP). Penelitian ini bertujuan untuk mengetahui pengaruh *performance expectancy, effort expectancy, social influence, trust, dan facilitating conditions* terhadap *behavioral intention* auditor dalam menggunakan AI dalam prosedur audit. Penelitian ini menggunakan *Unified Theory of Acceptance and Use of Technology* (UTAUT) yang dimodifikasi dengan menambahkan variabel *trust*.

Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei. Data dikumpulkan melalui penyebaran kuesioner kepada auditor yang bekerja pada Kantor Akuntan Publik (KAP) di Yogyakarta. Jumlah responden dalam penelitian ini sebanyak 51 auditor. Teknik pengambilan sampel yang digunakan adalah *convenience sampling*, yaitu responden dipilih berdasarkan kemudahan akses dan kesediaan untuk berpartisipasi, dengan kriteria auditor yang memiliki eksposur terhadap AI, baik berupa pengalaman penggunaan AI maupun niat untuk menggunakan AI di masa mendatang. Teknik analisis data dilakukan menggunakan *Partial Least Squares Structural Equation Modeling* (PLS-SEM) dengan bantuan SmartPLS.

Hasil penelitian menunjukkan bahwa *performance expectancy* berpengaruh positif dan signifikan terhadap *behavioral intention* auditor dalam menggunakan AI. Sementara itu, *effort expectancy, social influence, trust,* dan *facilitating conditions* tidak berpengaruh terhadap *behavioral intention*.

Kata kunci: kecerdasan buatan, auditor, UTAUT, *behavioral intention*, *performance expectancy*, PLS-SEM

ABSTRACT

AUDITORS' ACCEPTANCE OF ARTIFICIAL INTELLIGENCE IN AUDIT PROCEDURES: AN EMPIRICAL STUDY OF PUBLIC ACCOUNTING FIRMS IN THE DAERAH ISTIMEWA YOGYAKARTA AREA

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The development of artificial intelligence (AI) has brought changes to various fields, including audit practice. AI has the potential to assist auditors in improving efficiency, accelerating data analysis, detecting anomalies, and supporting the implementation of audit procedures. Nevertheless, auditors' acceptance of AI remains an important issue, particularly in Public Accounting Firms. This study aims to examine the effect of performance expectancy, effort expectancy, social influence, trust, and facilitating conditions on auditors' behavioral intention to use AI in audit procedures. This study uses the Unified Theory of Acceptance and Use of Technology (UTAUT), modified by adding the variable of trust.

This study employs a quantitative approach using a survey method. Data were collected by distributing questionnaires to auditors working at Public Accounting Firms in Yogyakarta. The number of respondents in this study was 51 auditors The sampling technique used was convenience sampling, in which respondents were selected based on ease of access and willingness to participate, with the criteria being auditors who had exposure to AI, either through prior experience in using AI or an intention to use AI in the future. The data analysis technique was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM) with the assistance of SmartPLS.

The results of the study indicate that performance expectancy has a positive and significant effect on auditors' behavioral intention to use AI. Meanwhile, effort expectancy, social influence, trust, and facilitating conditions do not have an effect on behavioral intention

Keywords: artificial intelligence, auditor, UTAUT, behavioral intention, performance expectancy, PLS-SEM