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Effect of Using Audit Tools and Linked Archived System, Computer Self Efficacy and Professional Training on Auditor Performance with Professional Ethics as Moderating Variable

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Abstract: Auditor performance is one of the popular benchmarks used to enable the auditor to do a good job or vice versa. In carrying out his profession, an auditor also has professional ethics and this is done in order to gain the trust of the public and this professional ethics is a standard that has been designed which are principles that apply to certain fields. This study examines professional ethics moderating the effect of Audit Tools and Linked Archived Systems, computer self-efficacy, and professional training on auditor performance. Respondents who work in a Public Accounting Firm in Semarang, Indonesia. The sample in this study were 29 Public Accounting Firms consisting of 117 auditors. Purposive sampling methodology was used to determine the sample, while multiple regression was used to test the hypothesis. The results show that the Audit Tools and Linked Archived System (ATLAS), computer self-efficacy and professional training have positive effect on auditor performance; Professional ethics strengthens the positive effect of using Audit Tools and Linked Archived System on auditor performance. Professional ethics weakens the effect of professional training on auditor performance and auditor ethics does not moderate the effect of computer self-efficacy on auditor performance.

Keywords: Audit Tools and Linked Archived System; Computer Self-Efficacy; Professional Ethics; Professional Training.

1. Introduction

Auditor performance is one of the commonly used benchmarks that can determine whether a job is done well (Anggraeni & Hadiwibowo, 2019), (Mahsun et al., 2015) and (Sari et al., 2015). To provide good performance, auditors also need to understand the role of ethical behavior. Auditor have a broad influence on their behavior under generally accepted accounting standards (Curtis et al., 2012) and (Krohmer, 2005). All accountants must comply with the professional ethics adopted by the Indonesian Institute of Accountants (IAI) and the Indonesian Institute of Certified Public Accountants (IAPI). For a smooth audit process, an auditor must be professionally trained to manage and master the computerized system.

The stages of the audit process will also follow technological developments that occur from time to time. Auditors who can make good use of information technology will be able to work with efficiency and effectiveness (Berikang et al., 2018). The suitability of working with technology has an impact on improving auditor performance. This is a concern of IAPI which aims to make a significant contribution in encouraging good governance for the development of the public accounting profession

At the end of 2018, IAPI and the Financial Professional Development Center (PPPK) launched the Audit Tools and Linked Archived System for Public Accounting Firms in Indonesia. Many CPA firms are unable to present their working papers as evidence to the authorities as evidence when asked about the client cases they are examining. Currently, there are still many Public Accounting Firms that have not prepared audit working papers properly. This raises concerns that audit procedures may be error prone. Inaccurate documentation of audit working papers causes distrust of stakeholders in litigation cases from clients. From 2018-2019 several IAPI and P2PK discussion forums yielded that around 10% to 15% of the total Public Accounting Firms had used the Audit Tools and Linked Archived System to complete audit work papers. The implementation of the Audit Tools and Linked Archived System is an important step in the audit process used by the Public Accounting Firm. Audit

Tools and Linked Archived System is software designed to provide audit stages and documents that need to be generated at each stage of the auditor. Working papers provide the auditor with a source of conclusions and evidence that the audit was conducted in accordance with applicable auditing standards. The collection of final working papers usually occurs within 60 working days after the independent auditor's report is distributed to users of the independent auditor's report (Arza, 2007).

The use of computer technology is unavoidable in conducting the audit process. Implementation of the Audit Tools and Linked Archived System is part of the recommended professional audit practice (Krismonanda et al., 2021). An advantage of the emergence of Audit Tools and Linked Archived Systems is that they enable auditors to perform their audit tasks effectively. In addition, auditors can also perform automated audits so that audit work can be completed to maximize results.

The use of Audit Tools and Linked Archived System will be more effective if the auditor is able to combine audit expertise with knowledge of computerized information systems, so that the audit process is significantly improved. (Mahzan & Lymer, 2014). Before starting the audit work, the auditor must first understand what computerized information looks like. In this case it is necessary to have Computer Self Efficacy (CSE) which requires a person's ability to complete tasks assisted by using an ordinary computer. This concept is used to measure a person's ability. Self-efficacy also refers to an individual's judgment or belief about their ability to take action (Aini et al., 2020). In the context of auditing, this concept is expected to measure the ability of auditors to perform audit tasks by using related Audit Tools and Linked Archived Systems to improve auditor performance.

The purpose of this study is to test whether the Audit Tools and Linked Archived System, computer self-efficacy, and professional training have a positive effect on auditor performance. This study also examines the role of professional ethics as a variable that moderates the effect of ATLAS, computer self-efficacy and professional training on auditor performance. The data used in this study are primary data obtained by distributing questionnaires to auditors who work at public accounting firms in the city of Semarang. The populations of this study are auditors who work at Public Accounting Firms in Semarang which are registered in the Directory of the Indonesian Institute of Certified Public Accountants (IAPI) in 2021. From this population, based on purposive sampling criteria, a total sample of 25 Public Accounting Firms and 117 auditors who are willing to fill out questionnaire.

2. Literature Review

Attribution theory is a theory that discusses the causes of people's actions that give an impression. The impression formed will be concluded as a factor that affects other people (Heliyawati, 2009). The discussion of this attribution theory leads to the factors that cause the occurrence of an event or events. There are internal factors and external factors that affect the performance of the auditor. In this study, the internal factors used were the use of ATLAS and computer self-efficacy, while the external factors were professional ethics and professional training. Attribution theory supports this research because researchers will find out how much influence internal factors and external factors have on auditor performance.

Robbins & Judge (2013) stated social cognitive theory develops in two sets of expectations as the main cognitive forces that guide behavior. In the first set, expectations are associated with outcomes. Individuals who can understand aspects of behavior will believe that outcomes are more valuable than individuals who cannot understand favorable consequences. The second set, expectations are called self-efficacy, namely individual beliefs about the ability to form a certain behavior. Self-efficacy itself shows that the key characteristics of the construct of self-efficacy are components of skills and abilities in organizing and performing an action. In the context of computer self-efficacy describes an individual's perception of his or her ability to use a computer to complete tasks such as using software and data analysis, writing compound letters using a word processor, which are more than simple skills such as rebooting a computer.

Auditor performance is the embodiment of work in achieving better work results in achieving organizational goals. Auditor performance is the result obtained by a public accountant who carries out his duties. The task in question is to conduct an objective and independent examination of the financial statements of a company or organization, to see whether the financial statements are in accordance with accounting principles. Robbins & Judge (2013) describe auditor performance can be measured by four dimensions of personality, including: ability,

professional commitment, motivation, and job satisfaction. Auditor performance will be seen based on the results and the audit process carried out in accordance with existing rules and standards (Higgins & Compeau, 1995). Thus, the ability of an auditor to complete his duties and a good understanding of the applicable rules and code of ethics will lead to better work results. Thus, the ability of an auditor to complete his duties as well as a good understanding of the applicable code of ethics will lead to better work results.

Furthermore, this research uses Audit Tools and Linked Archived System as a Computer-Based Audit Technique. Audit Tools and Linked Archived System was created as a means to carry out audit procedures, document the results and results of the process as a basis for giving opinions (Higgins & Compeau, 1995). The Audit Tools and Linked Archived System was created by the Financial Professional Development Center (PPPDK) of the Secretariat General of the Ministry of Finance of the Republic of Indonesia together with the Indonesian Institute of Certified Public Accountants (IAPI). First launched in November 2017 and gradually upgraded to the last version in March 2019. System is audit software that can replace manual files, but the Audit Tools and Linked Archived System storage is different from working files. Files are stored in folders that are sometimes stacked with other files, while Audit Tools and Linked Archived System are stored on the computer. Audit Tools and Linked Archived System is also an excel-based application that was formed with the aim of being a means to carry out audit procedures, and the results of the documentation can provide the basis for an opinion that will be signed by a public accountant. (Institut IAPI, 2011). This audit tool is devoted to auditing micro, small and medium companies with financial standards that can be adapted to the standards used by clients. This Audit Tools and Linked Archived System is designed to assist auditors in implementing Auditing Standards). This application is intended as a means to carry out audit procedures and document the results as a basis for providing an opinion (Prajanto, 2020).

Computer self-efficacy is defined as a person's belief in his ability to perform tasks successfully related to computer use (IAPI, 2011). Meanwhile, John (2013) stated a person's computer skills are determined by the ability to use computer applications, operating systems, file and hardware handling, data storage, and use of keyboard keys. The ability to use a computer is not a measure of a person's skills, but represents what individuals believe they can do based on their abilities or skills (Indriantoro & Supomo, 2009).

From this general explanation, the concept of computer self-efficacy as defined by (John, 2013) expressed as an assessment of the ability and expertise of a person's computer to perform tasks related to information technology. In the context of computers, computer self-efficacy describes an individual's perception of his ability to use computers to complete tasks such as performing data analysis using Computer Assisted Audit Technique Tools (CAAT), making reports with Microsoft Office DFe, performing search engines, and so on. is an important variable in information technology research (Triyatno, 2017).

Professional training is training provided to employees or prospective employees with the aim of increasing their abilities and expertise in their fields. This is so that when they work, they can complete their work well without any problems. In addition, professional training can also motivate a person to be able to develop because it increases knowledge and can also develop attitudes, resulting in better cooperation with colleagues and leaders. To qualify as a professional auditor, auditors must undergo adequate training. Binti (2015) stated training has educational, administrative, and personal functions. Based on the educational function refers to the improvement of professional abilities, personality, dedicacy and loyalty to the organization. The administrative function refers to the fulfillment of administrative requirements such as promotion and career development.

Professional ethics is social ethics where special ethics have duties and responsibilities towards the science and profession they carry. Herawaty & Susanto (2009) describe Professional ethics are rules of behavior that have binding power for every professional holder. It can be concluded that professional ethics is the goal for every professional holder to uphold the values of the profession, be responsible and uphold the profession he carries. In terms of ethics, the accounting profession must have a high moral commitment as outlined in special rules. These rules are the rules of the game in carrying out or carrying out a profession, which is commonly referred to as a code of ethics (Halim, 2008) and (Lubis, 1994). The code of ethics must be adhered to and adhered to by every profession that provides services to the community and is an instrument of trust for the community. Thus, ethics are actions that are considered right about moral rights and obligations. An accountant is a professional who must comply with professional ethics related to the services provided when it concerns the interests of the wider community. Ethics is a rule that must be obeyed by all accountants.

Effect of Audit Tool and Linked Archive System on Auditor Performance

ATLAS application stands for Audit Tool and Linked Archive System. This application was developed by the Financial Professional Development Center of the Ministry of Finance which functions as a supervisor and supervising the public accounting profession. ATLAS is audit software that can replace manual files, but ATLAS storage is different from working files. Work files are stored in folders that are sometimes stacked with other files. While ATLAS is stored on a computer, even the Public Accounting Firm has its own repository (Valsafah et al., 2021). ATLAS is a Microsoft Excel-based application that was formed with the intention of being a means to carry out audit procedures and document the results in providing opinions (Prajanto, 2020). ATLAS is a tool that helps audit work to run better and according to procedures. Almost everything is done by the audit manager, and the auditors only carry out the procedures contained in the ATLAS. The ATLAS filling process is carried out in four stages, starting from the pre-engagement stage, the risk assessment stage, the risk response stage, and the reporting stage. At each stage in the application, ATLAS assists the auditor in performing all audit procedures based on the Auditing Standards (Krismonanda et al., 2021).

The use of ATLAS is an important factor that affects auditor performance. Human resources in terms of the use of audit technology using computers are a central factor in determining the success or failure of the auditor in carrying out an examination (Triyatno, 2017). The important thing that must be considered is how much a system can improve the performance of both individuals and the organization as a whole. In this case, the use of ATLAS in the audit process can improve the overall performance of the auditor.

Krismonanda et al (2021); Amrullah (2017);Praktiyasa & Widhiyani (2016) and(Surya & Widhiyani, 2009)explained that ATLAS assists auditors in carrying out all audit procedures based on Auditing Standards, and proves that the implementation of ATLAS has a positive effect on audit performance. Based on this description, the following research hypotheses are proposed:

H1: Audit Tool and Linked Archive System have a positive effect on auditor performance.

Effect of Computer Self Efficacy on Auditor Performance

Computer self-efficacy as defined by (Triyatno, 2017) is expressed as an assessment of a person's ability and computer expertise to perform tasks related to information technology. In the context of computers, computer self-efficacy describes an individual's perception of his ability to use computers to complete tasks such as performing data analysis using Computer Assisted Audit Technique Tools (CAAT), making reports with Microsoft Office DFe, performing search engines, and so on. is an important variable in information technology research. Computer self-efficacy is an important predictor of a person's desire to learn and use computer systems. In the context of auditing, the concept of computer self-efficacy is expected to be able to measure the ability of auditors to complete their audit tasks using computer-assisted audit techniques so as to improve their performance.

In social cognitive theory, Bandura (1977) believed that individual behavior affects and is influenced by the social world and personal characteristics. The environmental component consists of the physical environment that has the potential to strengthen stimuli. The environment affects the intensity and frequency of the behavior itself and can have an impact on the environment. Study of(Surya & Widhiyani, 2009)entitled Application of Computer Assisted Auditing and Computer Self-Efficacy Techniques on Auditor Performance, using linear regression analysis techniques, showing the results that computer self-efficacy has a positive effect on auditor performance. (Teh et al., 2010) and (Raharjo, 2012)proves that Computer Self Efficacy has a significant positive effect on auditor performance. This proves that the higher the level of Computer Self Efficacy of an auditor, the better the performance of the auditor. Based on this description, the following research hypotheses are proposed:

H2: Computer Self Efficacy has a positive effect on auditor performance.

Effect of Professional Training on Auditor Performance

Professional training is training provided to employees or prospective employees with the aim of increasing their abilities and expertise in their fields. This is so that when they work, they can complete their work well without

any problems. In addition, professional training can also motivate a person to be able to develop because it increases knowledge and can also develop attitudes, resulting in better cooperation with colleagues and leaders. To qualify as a professional auditor, auditors must undergo adequate training. Based on attribution theory, professional training is an external factor that affects auditor performance. The training must be systematic and tiered in accordance with the level of the auditor in the Public Accounting Firm. Auditor experience gained through training conducted by Public Accounting Firms will increase accuracy and provide new knowledge in audit examinations. High accuracy produces quality audit reports according to client requests and shows good auditor performance.

Gabritha (2014); Heliyawati (2009); Ariani & Ayu (2009) explained that there is a positive effect of professional training on the performance of auditors at the Public Accounting Firm. Based on the explanation above, researchers can develop research hypotheses as follows:

H3: Professional training has a positive effect on auditor performance.

Professional Ethics moderates the effect of audit tools and linked archive systems on auditor performance

Audit Tool and Linked Archive System (ATLAS) is a Microsoft Excel-based application that was formed of being a means to carry out audit procedures and document the results in providing opinions. The use of ATLAS is an important factor that affects auditor performance. Human resources and the use of audit technology is a central factor in determining the success or failure of the auditor in carrying out an examination. The important thing that must be considered is how much a system can improve the performance of both individuals and the organization as a whole. In this case, the use of ATLAS in the audit process can improve the overall performance of the auditor (Triyatno, 2017). The existence of professional ethics, an auditor can do work in a professional, practical and ideal way, an auditor must comply with the code of ethics that has been set as the basis for conducting an audit so that the auditor's performance is influenced by professional ethics itself. The higher the auditor obeys the applicable professional ethics and by utilizing the Audit Tool and the Linked Archive System with the intention of being a means to carry out audit procedures and document the results in providing an opinion, the higher the auditor's performance will be (Gabritha, 2014).

Study about using the ATLAS and adopt the professional ethics have done. Audit tools and linked archive systems and professional ethics have a significant impact on auditor performance (Gabritha, 2014) and (Triyatno, 2017). Based on the theory and supported by previous researchers, the following hypotheses can be formulated:

H4: Professional ethics strengthen the positive influence of audit tools and linked archive systems on auditor performance

Professional Ethics moderates the effect of computer self-efficacy on auditor performance

Computer self-efficacy as defined by (Triyatno, 2017) is expressed as an assessment of a person's ability and computer expertise to perform tasks related to information technology. In the context of auditing, the concept of computer self-efficacy is expected to be able to measure the ability of auditors to complete their audit tasks using computer-assisted audit techniques so as to improve their performance. And with the existence of professional ethics, an auditor can show that in doing work in a professional, practical and ideal way, an auditor must comply with the code of ethics that has been set as the basis for conducting an audit so that the auditor's performance is influenced by professional ethics itself. The higher the auditor obeys the applicable professional ethics and by gaining an understanding of computer self-efficacy, it means that the auditor is able to complete his audit tasks using computer-assisted audit techniques so that they can improve their performance, the higher the auditor's performance will be (Gabritha, 2014).

This hypothesis is supported by (Gabritha, 2014; Raharjo, 2012; Triyatno, 2017) which state that computer self-efficacy and professional ethics have a significant impact on auditor performance. Based on the theory and supported by previous researchers, the following hypotheses can be formulated:

H15: Professional ethics strengthen the positive influence of computer self-efficacy on auditor performance

Professional Ethics moderates the effect of professional training on auditor performance

Professional training is training provided to employees or prospective employees with the aim of increasing their abilities and expertise in their fields. This is so that when they work, they can complete their work well without any problems. In addition, professional training can also motivate a person to be able to develop because it increases knowledge and can also develop attitudes, resulting in better cooperation with colleagues and leaders. With the increase in auditor experience gained through training conducted by a Public Accounting Firm, it will increase accuracy and provide new knowledge in audit examinations. High accuracy produces quality audit reports according to client requests and shows good auditor performance (Binti, 2015). And with the existence of professional ethics, an auditor can show that in doing work in a professional, practical and ideal way, an auditor must comply with the code of ethics that has been set as the basis for conducting an audit so that the auditor's performance is influenced by professional ethics itself. The higher the auditor obeys the applicable professional ethics and with the increase in auditor experience gained through training conducted by the Public Accounting Firm, it will increase accuracy and provide new knowledge in audit examinations, the higher the auditor's performance will be (Gabritha, 2014).

This hypothesis is supported by (Binti, 2015; Gabritha, 2014) found that professional training and professional ethics have a significant impact on auditor performance. Based on the theory and supported by previous researchers, the following hypotheses can be formulated:

H6: Professional ethics strengthen the positive effect of professional training on auditor performance

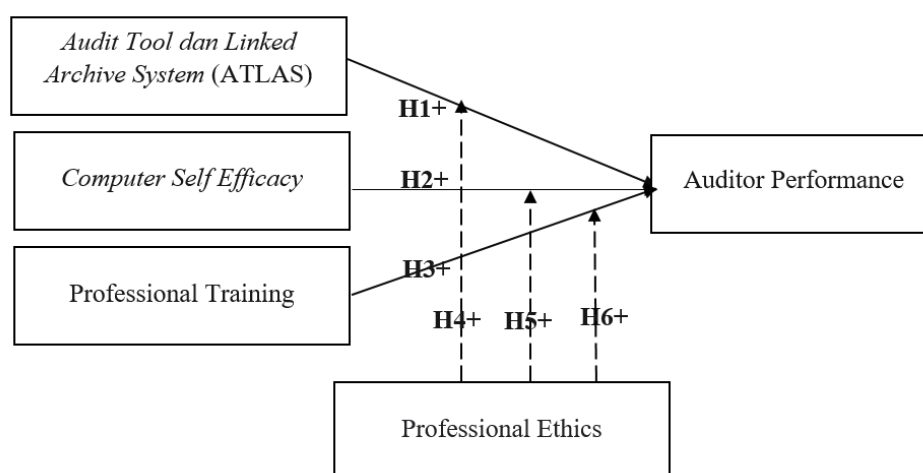


Figure 1. Research Framework

3. Method

The populations of this study are auditors who work at a Public Accounting Firm in Semarang, Indonesia. The samples in this study were 29 Public Accounting Firms consisting of 117 auditors. Purposive sampling methodology was used to determine the sample. 117 completed questionnaires were sent directly to the target respondents, and 117 were then analyzed. This study studied five variables, namely: ATLAS, computer self-efficacy, professional ethics, professional training, and audit performance. Variables are measured using instruments that have been developed and used in previous studies. The audit performance instrument uses an instrument(Choiriah, 2013), the ATLAS instrument is modified from the developed instrument(Dewi & Badera, 2015) and (Januraga & Budiarta, 2015), the computer self-efficacy instrument is taken from(Higgins & Compeau, 1995), ethical instruments professionals using developed instruments(Aprizal, 2011), and professional training using developed instruments(Devi & Putra, 2019).

Operational definitions in this study are as follows: Variable Audit tool and linked archive system. The audit tool and linked archive system in this study used measurement indicators, namely: effectiveness and efficiency, use and media, and consisted of five indicators modified from (Dewi & Badera, 2015) and (Januraga & Budiarta, 2015), namely: 1. Time, does not take long so that audit activities are more effective. 2. Cost, the existence of computer-assisted audit techniques has a positive impact in reducing the paperless audit environment so that audit activities are more efficient. 3. Human resources, training in computer-assisted audit techniques is needed to improve human resource expertise. 4. Data, data is more easily accessible by using computer-assisted audit techniques. 5. Program, understand the use of computer-assisted audit technique programs in testing the entire population of client data.

Computer self-efficacy is derived from Bandura's self-efficacy. Computer self-efficacy is a person's ability to use computers or information technology. According to (Higgins & Compeau, 1995), there are three indicators that can be used to measure computer self-efficacy: 1. Magnitude, which refers to an individual's ability to use a computer caused by frequent computer use. 2. Strength, which refers to a person's level of confidence and belief in completing tasks using a computer. 3. Generability, which refers to the individual's ability level when faced with different hardware and software configurations, the higher the general ability level, the more capable of handling different software and hardware.

Professional training is training provided to employees or prospective employees with the aim of increasing their abilities and expertise in their fields. This is so that when they work, they can complete their work well without any problems. In addition, professional training can also motivate a person to be able to develop because it increases knowledge and can also develop attitudes, resulting in better cooperation with colleagues and leaders. With the increase in auditor experience gained through training conducted by a Public Accounting Firm, it will increase accuracy and provide new knowledge in audit examinations. High accuracy produces quality audit reports according to client requests and shows good auditor performance (Binti, 2015) The indicators for this variable assessment are sourced from (Devi & Putra, 2019): 1. Attending Taxation Training, 2. Participating in Banking Training, 3. Attending Seminars/Symposiums, 4. Improving Work Performance

Professional ethics is an attitude of life in the form of justice to provide professional services to the community with full order and expertise as a service in carrying out obligations to the community (Lubis, 1994). So, professional ethics is a form of service and obligation of a profession to the community which is carried out in an orderly manner, meaning that it does not deviate. Professional ethics serves as a guideline used to regulate the auditor's performance so that it does not deviate, but is always orderly. According to (Aprizal, 2011) there are eight indicators that can be used to measure professional ethics: 1. auditor responsibility, 2. integrity in duties, 3. objectivity, 4. public interest, 5. professional competence and prudence, 6. confidentiality, 7. professional conduct, and 8. technical standards.

Auditor performance is the embodiment of work in achieving better work results in achieving organizational goals. Auditor performance is the result obtained by a public accountant who carries out his duties. The task in question is to conduct an objective and independent examination of the financial statements of a company or organization, to see whether the financial statements are in accordance with accounting principles. According to (Choiriah, 2013), there are four indicators that can be used to measure auditor performance: 1. ability factor, 2. professional commitment, 3. motivation factor, and 4. job satisfaction.

Validity test is the degree of accuracy between data that occurs in the object of research and data that can be reported by researchers. Valid data is data that is not in sync between the data reported by the researcher and the actual data in the research object (Sugiyono, 2018). Validity test is a tool to measure whether the questionnaire is valid or not. The questionnaire as a research instrument is declared valid if the questions on the questionnaire can reveal something that will be measured by the questionnaire according to (Ghozali, 2018). If the value of $r_{count} > r_{table}$, then the instrument used is declared valid. Reliability test aims to find out how far the measurement results are consistent if two or more measurements are made on the same symptom using the same measuring instrument. To see the reliability of the instrument used, it can be measured using the statistical test of the Cronbach Alpha technique. According to (Ghozali, 2018) the instrument is said to be reliable if Cronbach's alpha > 0.60 . The closer the Cronbach alpha is to 1, the higher the consistent internal reliability.

In this study, classical assumptions were tested consisting of normality, multicollinearity and heteroscedasticity. Hypothesis testing aims to test whether the research hypothesis is accepted or not. for hypothesis testing there must be a model fit test (F test), a coefficient of determination test (R2), and a partial test (t test)(Ghozali, 2018).The research model tested is formulated as follows:

$$Y = a+b1.ATLAS+b2.CSE+b3.PP+b4.(ATLAS*AE)+b5.(CSE*AE)+b6.(PP*AE)+e$$

4. RESULT AND DISCUSSION

Based on the results of statistical tests using SPSS, the following results can be seen:

Hypothesis testing with the F test is used to determine whether the model is fit and can be seen as follows:

Table 4.1 Fit Model Test result

Description	f-value	f-table	Sig
The effect of audit tools and linked archived system, computer self-efficacy and professional training on auditor performance with professional ethics as a moderating variable	344.015	> 2.450	.000

Based on the F test results in table 4.1, The significance value is 0.000. It Means that the research model is fit. Variations in audit tools and linked archived systems, computer self-efficacy and professional training can explain variations in auditor performance with professional ethics as a moderating variable.

Table 4.2 Determination Coefficient Test result

Description	Adjusted R Square
The effect of audit tools and linked archived system, computer self-efficacy and professional training on auditor performance with professional ethics as a moderating variable	0.954

Based on the test results in table 4.2, the adjusted R square value is 0.954, meaning that audit tools and linked archived systems, computer self-efficacy, professional training, and professional ethics as moderating variables simultaneously have an influence contribution of 95.4% on auditor performance, while the remaining 4.6 % influenced by other factors.

Table 4.1 T-Statistik Value

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig	Result
		B	Std. Erros	Beta			
	(Constant)	2.585	.030		85.683	.000	
H1	ATLAS	.006	.001	.233	5.275	.000	Accepted
H2	CFE	.002	.001	.086	2.468	.015	Accepted
H3	PP	.022	.001	.778	19.517	.000	Accepted
H4	ATLAS*EP	.001	.000	1.823	2.779	.006	Accepted
H5	CSE*EP	.000	.000	-.585	-1.312	.192	Rejected
H6	PP*EP	-.001	.000	-2.520	-3.977	.000	Rejected

Effect of Audit Tools and Linked Archived System on Auditor Performance

Based on Table 4.1, it can be concluded that the Audit Tools and Linked Archived System has a positive effect on auditor performance ($\beta=0.006$, $t\text{-value}=5.275$, $p=0.000$). Therefore, H1 is accepted. This shows that the Audit Tools and Linked Archived System is one of the CAAT techniques used by auditors after the provisions by IAPI and P2PK have been started since 2018. Prior to the Audit Tools and Linked Archived System, auditors used Test of Details (TOD) for each account on the financial statements to be audited. However, after the existence of the Audit Tools and Linked Archived System, filling out the MPA index becomes easier and more structured. This can assist the auditor in carrying out all audit procedures in accordance with Auditing Standards (SA). This is in line with the statement (Krismonanda et al., 2021) that the use of Audit Tools and Linked Archived System can improve the performance of auditors because when carrying out audit procedures in the company, auditors are only given a maximum of 60 days to collect a complete work inspection. In attribution theory, the use of Audit Tools and Linked Archived System is an internal factor that affects auditor performance. Human resources in terms of the use of audit technology using computers are a central factor in determining the success or failure of the auditor in carrying out an audit (Triyatno, 2017). The important thing that must be considered is how much a system can improve the performance of both individuals and the organization as a whole. In this case, the use of Audit Tools and Linked Archived System in the audit process can improve the overall performance of the auditors. This research is in line with research conducted by (Amrullah, 2017), (Praktiyasa & Widhiyani, 2016) and (Surya & Widhiyani, 2009) which proves that the application of CAAT has a positive effect on audit performance.

Effect of Computer Self Efficacy on Auditor Performance

Based on Table 4.1, it can be concluded that computer self-efficacy has an effect on auditor performance ($\beta = 0.002$, $t \text{ value} = 2.468$, $p = 0.015$). Therefore, H2 is accepted. This shows computer self-efficacy. An auditor who has high computer self-efficacy will have confidence and the ability to use computer assistance in completing his audit tasks. This proves that the higher the level of computer self-efficacy of an auditor, the higher the success rate of the auditor in completing his audit task. In social cognitive theory, Bandura in 1977 believed that individual behavior affects and is influenced by the social world and personal characteristics. The environmental component consists of the physical environment that has the potential to amplify stimuli, including both present and non-existent. The environment affects the intensity and frequency of behavior itself can have an impact on the environment. This supports the research conducted by (Teh et al., 2010) which proves that computer self-efficacy has a positive effect on perceptions of ease of use in internet banking adoption. Other research conducted by (Raharjo, 2012) proves that computer self-efficacy has a significant positive effect on auditor performance. This proves that the higher the level of computer self-efficacy of an auditor, the better the auditor's performance will be.

Effect of Professional Training on Auditor Performance

Based on Table 4.1, it can be concluded that professional training has a positive effect on auditor performance ($\beta=0.022$, $t\text{-value}=19,517$, $p=0.000$). Therefore, H3 is accepted. Professional training programs which are often organized by Public Accounting Firms in the form of seminars or symposia have a greater influence on improving the skills and performance of auditors. In attribution theory, professional training is an external factor that can affect auditor performance and auditor performance. They are systematically and tiered according to the level of auditors in public accounting firms. According to (Jamillah & Laila, 2008) states that there is a positive effect of training on auditor performance and according to (Satwika & Himam, 2014) shows that the training variable has a positive effect on the performance of junior auditors. According to (Adinda, 2011) training has a significant effect on the performance of junior auditors. According to (Nugraha & Ramantha, 2015) shows that auditor training has a positive effect on auditor performance.

Professional Ethics moderates the effect of audit tools and linked archive systems on auditor performance

Based on Table 4.1, it can be concluded that professional ethics moderated the effect of the Audit Tool and Linked Archived System on auditor performance positively ($\beta=0.001$, $t\text{-value} 2.779$, $p=0.006$). Therefore, H4 is accepted. Audit Tool and Linked Archive System (ATLAS) is a Microsoft Excel-based application that was

formed with the intention of being a means to carry out audit procedures and document the results in providing opinions. The use of ATLAS is an important factor that affects auditor performance. Human resources in terms of the use of audit technology using a computer is a central factor in determining the success or failure of the auditor in carrying out an examination. The important thing that must be considered is how much a system can improve the performance of both individuals and the organization as a whole. In this case, the use of ATLAS in the audit process can improve the overall performance of the auditor. (Triyatno, 2017). And with the existence of professional ethics, an auditor can show that in doing work in a professional, practical and ideal way, an auditor must comply with the code of ethics that has been set as the basis for conducting an audit so that the auditor's performance is influenced by professional ethics itself. The higher the auditor obeys the applicable professional ethics and by utilizing the Audit Tool and the Linked Archive System with the intention of being a means to carry out audit procedures and document the results in providing an opinion, the higher the auditor's performance will be (Gabritha, 2014).

Professional Ethics moderates the effect of computer self-efficacy on auditor performance

Based on Table 4.1, it can be concluded that professional ethics does not moderate the effect of computer self-efficacy on auditor performance ($\beta=0.000$, t-value -1.312, $p=0.0196$). Therefore, H5 is rejected. The results of this test indicate that auditor ethics weakens the effect of auditor competence on auditor performance. This is different from what was hypothesized. Nadhiroh (2010) stated there are several things that can affect a person's self-efficacy, namely the nature of the task at hand, the award given for his ability, and the status or role of the individual in his environment. This research does not show this, this is probably because the rules of professional ethics if applied take a long time to audit. Although self-efficacy is high, because the application of audit standards which is an implication of the application of ethical standards actually prolongs audit results, besides that there are deficiencies in decision making because decisions always come from superiors, so the auditor does not have the power and takes further action in making decisions.

Professional Ethics moderates the effect of professional training on auditor performance

Based on Table 4.1, it can be concluded that professional ethics moderated the effect of professional training on auditor performance negatively ($\beta=-0.001$, t-value -2.520, $p=0.000$). Therefore, H6 is rejected. This shows that when professional ethics moderates the competence of the auditor, it will reduce the performance of the auditor. This means that professional training is very closely related to how much training provided by the Public Accounting Firm to auditors regarding the field of auditing will improve audit performance, especially if the training carried out is very relevant to the audit assignment. However, when various things received during training will be applied as a form of implementing ethical standards, it can extend the time for audit work. On the other hand, the performance is said to be good if the audit is carried out quickly and on time. With the implementation of standards, many things are needed in detail; this is what often actually prolongs the audit process. The results of this study are in accordance with research (Gabritha, 2014) and (Rivai & Sagala, 2009).

5. Conclusion

Based on the results of the research and discussion above, it can be concluded as follows (1). Audit Tools and Linked Archived System have a positive effect on auditor performance. (2) Computer self-efficacy have positive affects on auditor performance. (3). Professional training has a positive effect on auditor performance. (4). Professional Ethics strengthen the influence of Audit Tools and Linked Records System on auditor performance positively. (5). Professional ethics does not moderate the effect of computer self-efficacy on auditor performance. (6). Professional ethics weakens the effect of professional training on auditor performance. This research adds to our understanding of Audit Tools and Linked Archived Systems, Computer self-efficacy, and professional training, as well as professional ethics applied in Public Accounting Firms.

Public Accounting Firms can increase the use of ATLAS to support the documentation of audit working papers in accordance with auditing standards. Training and self-efficacy are increased to be able to maintain the auditor's performance that has been achieved. Compliance with the code of ethics is cultivated and a good strategy is made so that compliance with the code of ethics can be integrated with the audit process to produce better performance.

Future researchers are expected to add other variables and different fields. Subsequent research can be carried out with a qualitative model and explore the combination of the application of ethics and auditing standards with various relevant organizational values for improving auditor performance.

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