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**THE EFFECT OF TECHNOLOGY USE, REGULATORY IMPACT,
AUDITOR EXPERIENCE, AND TASK COMPLEXITY ON AUDIT
PRACTICE**

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Abstract: This study aims to analyze the effect of technology use, regulatory impact, auditor experience, and task complexity on audit practice among auditors working at Public Accounting Firms (KAP) in the Jakarta area. A quantitative approach with a survey method was used, distributing online questionnaires to 150 respondents selected through purposive sampling. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS version 4. The results show that technology use, regulatory impact, auditor experience, and task complexity each have a positive and significant partial effect on audit practice, with an R-Square value of 0.328, indicating that the four variables jointly explain 32.8% of the variance in audit practice. Auditor experience was found to be the most dominant variable (path coefficient of 0.219), while task complexity showed a positive and significant effect, contrary to the initial hypothesis that anticipated no significant effect. These findings reinforce attribution theory, which explains that auditor behavior is influenced by both internal factors (experience) and external factors (technology, regulation, and task complexity). This study provides practical implications for Public Accounting Firms, auditors, and regulators in efforts to improve the quality of audit practice in Indonesia.

Keywords: technology use; regulatory impact; auditor experience; task complexity; audit practice

BACKGROUND

In a complex and risk-laden business environment, organizational success heavily depends on the effectiveness of internal control systems (Sulistianto, 2024). An effective internal control system acts as the first line of defense in protecting company assets, preventing fraud, maintaining regulatory compliance, generating accurate information, and building stakeholder trust (Aprilia & Ramadhan, 2025). However, the effectiveness of internal control does not depend solely on visible structures and procedures, but is also driven by elements related to audit practice (Kristanti et al., 2023). Audit practice, both internal and external, functions as a

mechanism to ensure compliance with regulatory standards and to promote transparency and accountability within organizations (Nopriyanto, 2025).

In carrying out audit practice, auditors play a crucial role in ensuring the quality and reliability of financial statements. Auditors are responsible for identifying and preventing fraud through the review of financial records, evaluation of internal controls, and examination of operational processes (Sanjay, 2024). Audit practice in Indonesia is based on the Professional Standards for Public Accountants (SPAP) issued by the Indonesian Institute of Certified Public Accountants (IAPI) (Payamta, 2023). Presidential Regulation Number 95 of 2018 mandates the use of the Electronic-Based Government System (SPBE), requiring the audit process to adapt in terms of human resources, audit management, and technological infrastructure (Husni, 2022).

In recent years, audit practice in Indonesia has faced various complex challenges. In 2024, PT Indofarma Tbk and its subsidiaries were implicated in a misconduct case that caused state losses of approximately IDR 371.8 billion, as revealed by an investigative audit conducted by the Audit Board of the Republic of Indonesia (BPK). Another notable case is the audit failure by the Public Accounting Firm Purwanto, Sungkoro, and Surja regarding the financial statements of PT Hanson International Tbk (MYRX) for fiscal year 2016, where an overstatement of approximately IDR 613 billion occurred, resulting in sanctions from the Financial Services Authority (OJK) against the responsible partner (Syamsuri, 2023). These cases indicate that audit practice has not been fully effective in detecting fraud, whether due to limited technology adoption, non-compliance with regulations, insufficient auditor experience, or the high complexity of audited transactions.

Conventional paper-based audit practice is no longer relevant, as clients have shifted to digital ecosystems (ERP, cloud, big data), requiring auditors to utilize Computer-Assisted Audit Techniques (CAATs). Previous studies show mixed findings regarding the effect of technology, regulation, experience, and task complexity on audit practice. Apriadi et al. (2024) found that technology has a positive effect on audit practice, whereas Bani-Khaled and Pinho (2024) found no significant effect. Similar inconsistencies were also found in studies on regulation, auditor experience, and task complexity. This research gap underlies the importance of conducting the present study.

Based on the foregoing, the research problems addressed in this study are: (1) does technology use affect audit practice; (2) does regulatory impact affect audit practice; (3) does auditor experience affect audit practice; and (4) does task complexity affect audit practice. Accordingly, this study aims to analyze the effect of technology use, regulatory impact, auditor experience, and task complexity on audit practice among auditors working at Public Accounting Firms in the Jakarta area.

THEORETICAL FRAMEWORK

Attribution Theory

This study is grounded in attribution theory, originally proposed by Fritz Heider, which explains that an individual's behavior is influenced by a combination of internal factors (ability, effort, attitude) and external factors (environment, situation, supporting systems). In the context of this study, auditor experience is categorized as an internal factor, while technology use, regulatory impact, and task complexity are categorized as external factors that influence auditor behavior in carrying out audit practice.

Audit Practice

Audit practice is the process of conducting audit activities by auditors to examine, assess, and ensure that financial statements or company information have been properly prepared in accordance with applicable standards (Baehaqi, 2018). Audit practice is measured through respondents' perceptions of the audit process, encompassing planning, evidence gathering, testing, evaluation, and reporting in accordance with professional standards.

Technology Use

Technology in auditing refers to the use of digital tools such as audit software, data analytics, and artificial intelligence (AI) to help auditors improve efficiency, automate tasks, and support more accurate decision-making (Kumar, 2020). This study's framework also draws on the Technology Acceptance Model (TAM) to understand auditors' acceptance and use of technology.

Regulatory Impact

Regulation is a formal rule that governs organizational behavior within an industry and is enforced by law (Macgregor & Madsen, 2020). In the context of audit practice, regulation serves as a legal and standards framework, such as the International Standards on Auditing (ISA) and the Professional Standards for Public Accountants (SPAP), which govern how the audit process is conducted and set guidelines for compliance, procedures, and audit quality.

Auditor Experience

Auditor experience is an internal factor encompassing the length of time an individual has worked as an auditor and the frequency of audit engagements. Auditors with greater experience tend to be more capable of identifying audit risks, recognizing anomaly patterns in financial statements, and forming accurate and credible audit opinions.

Task Complexity

Task complexity refers to a condition in which an individual is confronted with complex problems while performing their duties and has limited ability to resolve them (Dewi et al., 2021). Task complexity includes difficulty in understanding task structure, the presence of irrelevant information, and high ambiguity within audit data.

Hypothesis Development

Studies by Rizka et al. (2024) and Apriadi et al. (2024) show that digital-based audit transformation and the use of information technology contribute positively to the quality and effectiveness of audit practice. Auditors who feel supported by adequate technological systems

tend to attribute good audit performance to such external support. Based on the foregoing, the following hypothesis is proposed:

H1: Technology use has a significant effect on audit practice.

Well-designed regulation strengthens the integrity, objectivity, and transparency of audit implementation. Studies by Vishwakarma and Pandey (2024) and Pratiwi et al. (2024) show that global regulation has a positive effect on audit practice, particularly in developing countries adopting international standards. From the perspective of attribution theory, compliance with regulation reflects auditors' professional awareness, which ultimately improves audit quality. Accordingly, the following hypothesis is proposed:

H2: Regulatory impact has a significant effect on audit practice.

Experience is a key internal factor in attribution theory that influences professional behavior, including that of auditors. Caroline et al. (2023) found that auditor experience has a positive effect on the effectiveness of the internal audit function, consistent with Rahayu and Suryono (2016). Experienced auditors tend to attribute audit success to their own capability and skill. Based on the foregoing, the following hypothesis is proposed:

H3: Auditor experience has a significant effect on audit practice.

Task complexity involves difficulty in understanding task structure and high ambiguity in audit data, which can increase auditors' cognitive load. Yendrawati and Mukti (2015) found that task complexity has a negative effect on audit judgment, while Andryani et al. (2019) found that task complexity can weaken the effect of expertise and experience on audit practice. Based on the foregoing, the following hypothesis is proposed:

H4: Task complexity has no significant effect on audit practice.

Based on the theoretical review and prior studies, the research framework involves four independent variables: technology use (X1), regulatory impact (X2), auditor experience (X3), and task complexity (X4), in relation to a single dependent variable, audit practice (Y), with attribution theory serving as the grand theory underlying these relationships.

METHOD

This study employs a quantitative approach using a survey method. Primary data were collected through an online questionnaire distributed via Google Form to auditors working in the Jakarta area. The research was conducted from May to December 2025. Jakarta was selected as the research location because it is home to many auditors handling clients ranging from national to international scale, making auditor experience and task complexity particularly relevant and representative for this study.

The population of this study consists of auditors working in the Jakarta area. Sampling was conducted using purposive sampling, a non-probability sampling technique, as the exact size of the auditor population was unknown. Following the guideline of Hair et al. (2010), the

sample size was determined based on 5 respondents per indicator across 25 indicators, resulting in a total sample of 150 auditors comprising junior auditors, semi-senior auditors, senior auditors, audit managers, supervisors, and partners from various Public Accounting Firms in Jakarta.

The research instrument was developed as a questionnaire using a 5-point Likert scale (1 = strongly disagree to 5 = strongly agree). The dependent variable, audit practice, was measured through the dimensions of planning, implementation, testing, evaluation, and reporting (Aji, 2020). The independent variables include technology use (Pratama et al., 2023), regulatory impact comprising the dimensions of compliance, procedure, and quality (Macgregor & Madsen, 2020), auditor experience, and task complexity measured through the dimensions of information, variation, analysis, dependency, and dynamics of tasks (Dewi et al., 2021).

Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS version 4, as this method does not require multivariate normally distributed data and is suitable for relatively small sample sizes (Ghozali, 2014). Outer model evaluation was carried out through convergent validity testing (outer loading and Average Variance Extracted/AVE), discriminant validity testing (cross loading and Heterotrait Monotrait Ratio/HTMT), and reliability testing (Cronbach's Alpha and Composite Reliability). Inner model evaluation was carried out through R-Square, F-Square, and Q-Square tests, as well as hypothesis testing using the bootstrapping method, with hypotheses accepted at a t-statistic value above 1.96 and a p-value below 0.05 at a 5% significance level.

RESULT

Questionnaires were distributed to 156 auditor respondents across 27 Public Accounting Firms in the Jakarta area, of which 150 questionnaires (96%) were declared valid and suitable for further analysis. Based on respondent characteristics, 51% of respondents were male and 49% were female. In terms of education, the majority of respondents held a bachelor's degree (S1/D4) at 84%. By position, respondents were dominated by junior auditors (45%), followed by senior auditors (29%) and semi-senior auditors (25%). By length of service, the majority of respondents had 1-5 years of experience (61%).

The outer model test results show that all indicators for each construct had outer loading values above 0.70 and Average Variance Extracted (AVE) values above 0.50, indicating that all constructs satisfied the convergent validity criteria. Discriminant validity tests using cross loading and the Heterotrait Monotrait Ratio (HTMT) showed that each indicator had the highest correlation with its own construct compared to other constructs. Likewise, the Cronbach's Alpha and Composite Reliability values for all variables exceeded 0.70, indicating that the research instrument was reliable.

The inner model test results show an R-Square value for the audit practice variable of 0.328, indicating that the four independent variables jointly explain 32.8% of the variance in audit practice, while the remaining 67.2% is explained by factors outside the model. The F-Square values for the four variables ranged from 0.028 to 0.053, classified as a small effect size. The Q-Square value of 0.291 indicates that the research model has moderate predictive relevance.

Hypothesis testing was conducted using the bootstrapping method by examining the original sample, t-statistics, and p-values, as presented in the following table.

Relationship	Original Sample (O)	T Statistics	P Values	Remarks
Technology Use -> Audit Practice	0.178	2.809	0.005	Significant
Regulatory Impact -> Audit Practice	0.205	2.995	0.003	Significant
Auditor Experience -> Audit Practice	0.219	3.557	0.000	Significant
Task Complexity -> Audit Practice	0.163	2.425	0.015	Significant

Source: SmartPLS 4.0 output, processed data (2026)

Based on the path coefficient test results, the technology use variable had a t-statistic of 2.809 and a p-value of 0.005 (<0.05), so H1 is accepted. The regulatory impact variable had a t-statistic of 2.995 and a p-value of 0.003 (<0.05), so H2 is accepted. The auditor experience variable showed the highest t-statistic of 3.557 with a p-value of 0.000, so H3 is accepted, confirming auditor experience as the most dominant variable (path coefficient of 0.219). The task complexity variable showed a t-statistic of 2.425 and a p-value of 0.015 (<0.05) with a positive path coefficient of 0.163, so H4, which anticipated no significant effect, is rejected.

Hypothesis	Statement	Conclusion
H1	Technology use has a significant effect on audit practice.	Accepted
H2	Regulatory impact has a significant effect on audit practice.	Accepted
H3	Auditor experience has a significant effect on audit practice.	Accepted
H4	Task complexity has no significant effect on audit practice.	Rejected

Source: Data processed by the researcher (2026)

DISCUSSION

The Effect of Technology Use on Audit Practice

The test results show that technology use has a positive and significant effect on audit practice (path coefficient 0.178; t-statistic 2.809; p-value 0.005), so H1 is accepted. This finding is consistent with attribution theory, in which auditors view technology as an external factor that helps accelerate and improve audit accuracy. This result is also consistent with Apriadi et al. (2024), who stated that the simultaneous use of information technology and blockchain can improve the quality and efficiency of audit performance reports.

The Effect of Regulatory Impact on Audit Practice

Regulatory impact was found to have a positive and significant effect on audit practice (path coefficient 0.205; t-statistic 2.995; p-value 0.003), so H2 is accepted. Theoretically, this result reinforces attribution theory, in which regulation that supports the smooth conduct of audits is viewed as an external factor contributing positively to audit outcomes. This finding aligns with Macgregor and Madsen (2020) and Pratiwi et al. (2024), who showed that adequate regulation and auditors' ability to adapt to regulatory change have a positive impact on the effectiveness and quality of audit practice.

The Effect of Auditor Experience on Audit Practice

Auditor experience has a positive and significant effect on audit practice (path coefficient 0.219; t-statistic 3.557; p-value 0.000), so H3 is accepted and emerges as the most dominant variable. Auditors with greater experience tend to be more capable of recognizing risks, detecting errors, and determining appropriate audit steps, consistent with Vincent and Osesoga (2019) and Singgih and Bawono (2016), who found that auditor experience contributes positively to the quality and effectiveness of audit implementation.

The Effect of Task Complexity on Audit Practice

The test results show that task complexity has a positive and significant effect on audit practice (path coefficient 0.163; t-statistic 2.425; p-value 0.015), so H4 is rejected. This finding differs from the initial assumption that task complexity would have no significant effect. This result indicates that as audit tasks become more complex, auditors are instead motivated to increase their diligence, analysis, and professionalism in carrying out audit procedures, reflecting an increase in cognitive effort to complete tasks effectively. This finding underscores the importance of strengthening individual auditor quality in dealing with work pressure and complexity within the Public Accounting Firm environment.

CONCLUSION

This study aimed to analyze the effect of technology use, regulatory impact, auditor experience, and task complexity on audit practice among auditors working at Public Accounting Firms in the Jakarta area, using the PLS-SEM method with a sample of 150 auditors. The results show that all four independent variables, technology use, regulatory impact, auditor experience, and task complexity, have a positive and significant partial effect on audit practice, with auditor experience as the most dominant variable. The significant positive effect of task complexity differs from the study's initial hypothesis, indicating that task complexity actually encourages auditors to be more careful and professional in carrying out audit practice.

Theoretically, this study reinforces the use of attribution theory in explaining audit practice, where auditor experience represents an internal factor, while technology, regulation, and task complexity represent external factors that influence auditor behavior. Practically, the findings of this study recommend that Public Accounting Firms increase investment in audit technology and continuous training, that auditors continue to develop their professional competence through training and certification, and that regulators continually update audit standards and conduct regular outreach on regulatory changes.

This study has several limitations, including an R-Square value of 0.328, indicating that 67.2% of the variance in audit practice is explained by factors outside the model, such as independence, competence, and professional skepticism of auditors. The study also relies on cross-sectional data, capturing conditions at only a single point in time, and is limited to auditors in the Jakarta area, meaning that generalization of the results should be made with caution. Future research is recommended to incorporate additional variables such as independence, competence, and professional ethics of auditors, to employ mixed-method

approaches, to conduct longitudinal studies, and to broaden the geographic scope of the research.

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