

Factors Affecting Auditor Performance: Information Technology, Auditor Experience and Professional Skepticism (Literature Review)

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ABSTRACT

Auditor performance is influenced by various factors that can determine the effectiveness and efficiency of the audit process. The three main factors that are the focus in this study are auditor performance, especially in the context of information technology, auditor experience, and professional skepticism. The application of sophisticated information technology enables auditors to access data more quickly and accurately, as well as improve their analytical skills, auditor experience contributes significantly to understanding and skills in identifying risks and making the right decisions in audits. High professional skepticism encourages auditors to question the information presented and consider the possibility of errors or fraud. This methodology uses a literature review approach using a database from Google Scholar and previous research to collect information and publications in the last two years. The purpose of this research is to investigate how information technology, auditor experience, and professional skepticism interact to affect auditor performance. The findings of this study can offer detailed recommendations on how to enhance audit quality. It is anticipated that this study will serve as a guide for future professional growth and improved auditing procedures.

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1. INTRODUCTION

Auditor performance is a crucial aspect in determining the quality of audits conducted by an organization or company. In carrying out their duties, auditors are required to have high integrity, independence and professionalism in order to provide accurate and trustworthy information for stakeholders. Optimal auditor performance is not only determined by technical expertise,

but is influenced by various factors, both internal and external.

An example of a case of freezing permits for KAP and public accountants in Indonesia carried out by the Ministry of Finance. One of the cases occurred in the KAP in Medan, based on the Decree of the Minister of Finance Number 411/KM.1/2016, which has been in effect since May 26, 2016. The license of public accountant Dra. Meilina Pangaribuan, M.M., was frozen for 12 months

because it did not comply with the professional code of ethics in carrying out audits for PT Jui Shin Indonesia for the 2015 financial year. The audit had previously been conducted by other KAP and did not meet the Public Accountant Professional Standards (SPAP), mainly due to the absence of audit evidence related to marketing accounts, HPP, and tax debts in the company's financial statements (Timor & Hanum, 2023 in [1])

Some of the main factors that can affect auditor performance include information technology, auditor experience, and professional skepticism. Information technology is a combination of computing and communication technology formed from hardware and software systems, which function to process, process, acquire, organize, store, and manipulate data in a variety of ways to produce quality information. This information must be relevant, accurate, and timely, so that it can help organizations in reducing uncertainty, whether for personal, business, or government needs. In addition, information technology also plays a role in providing strategic information that supports decision-making (Fitra Nasihah et al., 2020 in [2]).

Auditor experience is also an important variable that affects performance. Auditors with longer experience tend to have a better understanding of the audit process and the ability to identify and address risks that may arise during the audit process. Education and experience play an important role as the basis of auditor competence, which affects the quality of audit performance as well as their professionalism. According to (Rahmawati and Winarna in [1]), the existence of an expectation gap is often caused by a lack of practical experience. The number of flight hours during the audit is a measure of the auditor's ability to offer an accurate assessment. While auditors with little experience may not fully comprehend audit results, auditors with a lot of experience typically do. The improved quality of the subsequent audit performance is also reflected in the longer tenure.

Finally, According to Audit Standards section 200 (IAPI, 2021), professional skepticism is an attitude that includes thinking that constantly questions and critically evaluates audit evidence. In order to preserve the caliber of auditing and the standing of the auditing profession, auditors are expected to be able to perform their tasks in compliance with established standards and adhere to rules and conventions by exercising professional skepticism. This attitude of professional skepticism is one of the key factors in determining the professional proficiency of an auditor. professional skepticism is a critical attitude possessed by auditors in evaluating the evidence and information provided.

2. METHODS

This research uses the literature review study method, which is an approach based on the collection and analysis of various sources of written information, such as scientific journals, articles, and research reports that are relevant to the research topic. The literature study method was chosen because it allows researchers to explore and understand various existing theoretical perspectives, thereby providing deeper insights into the topic being researched. The literature study also helps in identifying research gaps and offers a strong theoretical basis for this research.

The first stage in this literature study is the identification of relevant sources of information. Researchers collect articles and journals from recognized academic databases such as Google Scholar, with the time span of publication limited to the last two years to ensure the relevance and freshness of the data. In this process, each source is carefully checked to ensure suitability with the research topic, as well as to verify the quality and reliability of the information.

3. RESULTS AND DISCUSSION

Table 1. Relevant previous research

No	Author (year)	Previous Research Results	Similarities to this article	Differences with this article
1	[2]	Competence and Information Technology have a positive and significant effect on auditor performance	Information technology, affects the performance of auditors	- Independence affects auditor performance
2	[3]	Information Technology, Auditor Independence and Professionalism have a positive and significant effect on auditor performance	Information technology affects auditor performance	- Auditor Independence and Professionalism have an influence and significance on auditor performance
3	[4]	Independence and Professionalism Influential positive and significant to Auditor Performance. While Technology Information not Influential positive and significant to Performance variables Auditor	Independence and Professionalism affect Auditor's Performance	- Information Technology does not have a positive and significant effect on the Auditor Performance variable
4	[5]	Professional code of ethics, competence, and skepticism have a positive and significant effect on auditor performance	Information Technology & Professional Skepticism affects auditor performance	- Code of ethics and competence have a positive effect on auditor performance.
5	[6]	Professional skepticism, task complexity, and time budget pressure have a positive and significant effect on auditor performance	Professional skepticism has a positive and significant effect on auditor performance.	- Task complexity and time budget pressure time have a positive and significant effect on auditor performance

6	[7]	Professional Skepticism and audit fees have a significant effect on auditor performance, and Independence and the remote audit process have no significant effect on auditor performance	Profesional Skeptisme have a significant effect on auditor performance	- Audit fees have a significant effect on auditor performance and Independence and the remote audit process have no significant effect on auditor performance
7	[8]	Profesional etnic, Indenpence, and work expprience have significant effect on auditor performance	work expprience have significant effect on auditor performance	Profesional etnic and Indenpence have significant effect on auditor performance
8	[1]	Auditor Competence, Auditor Experience, and Professional Ethics have a positive and significant effect on auditor performance	Auditor Experience has a positive effect on aduditor performance	Auditor competence and professional ethics have a positive and significant effect on auditor performance.
9	[9]	Remote audit, independence, and work experience have a positive and significant effect on auditor performance.	Work experience has a positive and significant effect on auditor performance.	Remote Audit and Independence Have a positive and significant effect on auditor performance

3.1 Auditor performance

Auditor performance reflects the potential possessed by auditors, shown through their behavior in carrying out tasks to achieve optimal results. This assessment is influenced by objective factors (such as work performance and discipline) as well as subjective factors (such as initiative, cooperation, and loyalty). Auditor performance is considered a form of embodiment of work carried out in order to achieve a prominent organizational work in the direction of a good purpose (Wulandari et al, 2020 in [3]).

According to the SAK established by the Indonesian Institute of Public Accountants (IAPI), auditor performance is a type of audit. The goal of this endeavor is to consistently enhance auditor performance.

Since enhancing auditor performance is the primary motivator, audit performance is crucial in KAP. This performance encompasses elements of precision, speed, and quality. Resilience, aptitude, and promptness in performing tasks and obligations are further qualities that come into play. The use of information technology has an impact on auditor performance success as well. These auditors will work with a variety of internal controllers during the audit process, and audits presently employ a range of technologies (Wulandari et al., 2020, in [3]).

The performance of auditors can be affected by various aspects, including competence and information technology. Competence is an important element that must be possessed by auditors, who are in charge of carrying out audits with a high level

of competence. Competence shows the achievement and maintenance of a level of understanding and knowledge that allows a member to provide services with ease and ingenuity (Aris Dwiyanto et al, 2020 in [2]).

One of the criteria used to assess whether a task will be good or not is auditor performance, which is the outcome of an individual's efforts in carrying out his tasks in line with those assigned to him [5].

The benchmark for the execution of audit tasks that are completed within a specific time frame in line with the duties performed is known as auditor performance. Three metrics—quality of work, amount of work, and punctuality—can be used to gauge an auditor's performance. The statement contained in this study is taken from the research (Insani 2020 in [6]).

The performance of this auditor has been researched by previous researchers, including (Wulandari et al 2020, in [3], Aris Dwiyanto et al, 2020 in [2]), (Insani 2020 in [6]). professional skepticism.

3.2 Information Technology

Combining computing and communication technologies, information technology is made up of hardware and software systems. In order to generate high-quality information—that is, timely, accurate, and relevant information—this system is used to process, gather, organize, store, and manipulate data in a variety of ways. Organizations can use this information as a tool to address government, corporate, and personal demands while lowering uncertainty. Information technology can also generate strategic data for decision-making (Fitra et al, 2020 in [2]).

Information Technology indicators include auditing of information generated through various computer-based systems. Auditors need to update their knowledge so that they can use various types of computers, ranging from starting programs, processing data, auditing information processed by computers, taking samples, analyzing data, to testing transactions on computers. In addition, technology is not only changing the way auditors work, but also shifting their

work from previously manual to computer-based systems. Changes in this environment encourage auditors to anticipate by improving various competencies and mastering information technology, so that they can carry out audits according to the plan that has been set. This is in order to produce good auditor performance, which is also highly determined through reliable audit results for various parties in need [2].

Artificial intelligence can be used by auditors to carry out audit procedures and financial statements more effectively. In the past, reviewing reports was done manually, but today, many processes can be assisted by machine learning. AI-integrated technology systems offer deep learning capabilities through complex data processing in big data, allowing auditors to review audit evidence and analyze structured and unstructured data. In addition, the system can understand various ways to improve the accuracy of the analysis, aiming to assess the level of risk in the next audit. IT also provides assistance to auditors in the form of ease in conducting various reviews related to many documents. This sophistication is expected to reduce the risk of errors, as well as assist auditors in carrying out their duties.

Cloud computing makes it easier for auditors to store data because this storage medium is cloud-based, which offers large capacity and can be adjusted to various needs. This increases efficiency in the storage of data and documents related to various audit processes. In addition to making the audit process easier, audit evidence can also be accessed easily, because data and documents can be accessed at any time. Cloud computing is used as a medium to back up data that is related to the audit process and also the security of the server that is always maintained [3].

Information Technology includes concepts, knowledge, and management related to hardware, software, data management, networking, and other technologies Measurement in this field is based on how intensively and often technology is used, as well as the number of

applications or software that is operated. The effective use of information technology, supported by the expertise of the individuals who use it, can improve performance at both the company and individual levels [4].

Information technology has been researched by many previous researchers, including (Fitra et al, 2020 in [2], [3], [4]). In the three studies, it was emphasized that the information technology available to auditors will make the audit process easier. Thus, the quality of reports produced by auditors will be further improved.

3.3 Auditor experience

The audit experience includes the number of conflicts that have been resolved and the stages of the audit that have been conducted by the auditor. There are different levels of complexity, types of businesses, and different audit periods. The instruments used to measure it include adequate supervision, technical training, and performance evaluation, as well as the need to improve knowledge. The experience of auditors plays a major role in the audit sector, which is to increase the knowledge and expertise gained through formal education, so that their performance will be maximized (Sarca et al., 2019 in [1]).

This aspect is considered important in predicting performance, and can increase as the auditor's experience in auditing and discussions about the auditing process with his colleagues increases. checking and monitoring senior accountants, contributing to the use of auditing provisions and training (Pulungan, 2020 in [1]).

The work experience of government auditors has a significant influence on the performance of auditors, suggesting that experience can improve audit efficiency and quality. Experienced auditors are better able to identify and address potential issues before they become more serious, thanks to a deeper understanding of the nuances and complexities of audits. Additionally, more experienced auditors typically have better technical skills and are more confident in audit decision-making, which is crucial for

producing accurate and trustworthy audit reports.

Auditor experience is very important to support auditor performance to maximize the provision of audit quality by ensuring that audits are carried out professionally and effectively. Several studies have been conducted to prove that work experience can influence auditor performance, including research by [9].

The auditor's experience has been researched by previous researchers, including (Sarca et al., 2019 in [1]), (Pulungan, 2020 in [1]), [8] and [9]. Auditor experience affects their performance; The more experience you have, the more optimal the performance will be.

3.4 Skepticism professional

Audit Standards Section 200 (IAPI, 2011), explains that professional skepticism is an attitude that includes a mind that always questions and critically evaluates audit evidence. To preserve the caliber of auditing and the reputation of the auditor profession, auditors must be able to do their tasks with professional skepticism, according to established standards and upholding regulations and conventions. One of the elements that determines an auditor's professional qualifications is their level of professional skepticism.

Professional skepticism has been demonstrated by auditors through mistrust or skepticism. Direct questioning and audit follow-up are two ways that auditors might address their ongoing concerns about clients [7], [12].

To guarantee that the audit judgments made are correct and pertinent, auditors must always have a skeptical and inquisitive mindset when critically assessing audit data. This is known as professional skepticism. There are five indicators that can be used to gauge the level of skepticism of such professionals. namely (1) diligent and careful attitude, (2) not easy to trust, (3) work mistakes (critical, always asking, and evaluating the work), (4) job evaluation, and (5) job details [6].

The professional skepticism of auditors can help reduce costly and time-consuming detailed testing by utilizing email applications as a communication tool. This skeptical approach allows auditors to carry out their duties in accordance with established standards, comply with regulations and norms, and maintain the quality of their audits and their professional image as an auditor [5].

Professional skepticism has been researched by previous researchers, including [7], [6], and [5]. This is reflected in the ethical standards of public accountants, which emphasizes that auditors must be vigilant and skeptical when carrying out audit duties. This consideration relates to the potential risks or possible claims due to failure during the audit process.

DISCUSSION

Based on the study of relevant theories and previous research, the discussion of the article This Literature Review be:

The Influence of Information Technology on Auditor Performance

Information technology significantly affects auditor performance, according to research conducted by [2]. The rapid development of information technology has brought a significant transformation in information management. This has a direct impact on auditors who audit data generated by computer-based systems. Auditors need to update their knowledge to be able to use computers, starting from running programs, processing data, auditing processed information, taking samples, analyzing data, to testing transactions using computers. As a result, auditor performance will be impacted by information technology.

The relationship between information technology and auditor performance indicates that the two are significantly influenced by one another. Information technology can help auditors access and evaluate data more rapidly and accurately, which can enhance the quality of audits. In addition to discussing the developments in the capital market in Indonesia which continues to increase every year,

technological developments are also getting more rapid. This shows the impact on the request for audit of financial statements [3], [11].

However, the study's findings (Pernuri et al., 2024) reveal different conclusions. According to this study, auditor performance is not significantly and favorably impacted by the presence of information technology. Since information technology indirectly affects auditor performance in terms of audit quality, it can be said that audit quality acts as a mediator between auditor performance and information technology.

The Influence of Auditor Experience on Auditor Performance

Auditor experience has an effect on their performance, where experience plays an important role in the field of auditing by improving the expertise and knowledge that auditors gain through education. The more experience one has, the better the auditor's performance. The experience of an auditor has a great impact on the results achieved since the implementation of audit duties. The more experience you gain, the more expertise you have. Experience is an effective learning method for internal auditors, allowing them to have a variety of approaches. With increased experience, auditors can handle tasks more independently.

In line with the research [1], [8]. The performance of auditors is directly impacted by their experience. An auditor's performance is more optimal the more experience they have.

The influence of professional skepticism on auditor performance

The study carried out by Marizta Rana and colleagues in 2023 The performance of auditors is positively and significantly impacted by professional skepticism. Skeptical auditors find it difficult to accept client explanations; They tend to ask questions to obtain strong reasons and evidence, as well as confirm with third parties regarding the audited object. The good performance of auditors in assessing the fairness of financial statements can be seen

from their skepticism, which allows them to determine the extent of accuracy and correctness of audit evidence. In addition, skeptical auditors will not rush into making decisions before ensuring that the information is valid, by always evaluating the audit evidence critically. This suggests that without the application of professional skepticism, auditors will have a hard time finding errors caused by fraud. On the other hand, by applying professional skepticism, auditors can work more thoroughly and meticulously, which ultimately affects the outcome of their work.

The study's findings are consistent with attribution theory, which describes how people interpret their own or other people's actions. An auditor performs better the more professional skepticism he possesses. Public accountants' ethical standards, which stress the value of alertness and skepticism in performing audit duties, demonstrate this. The potential risks or demands associated with failure during the audit process are strongly tied to this topic.

As a result, auditors who are watchful and doubtful in their work can describe the state of the audited company more effectively, and this mindset helps to produce high-quality audit reports. Professional skepticism has a positive and significant effect on auditor performance, according to research by [5], [7], [10].

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4. CONCLUSION

Auditor performance is a work result that reflects the potential, competence, and professionalism of the auditor in carrying out his duties. The three main factors that affect auditor performance are information technology, auditor experience, and professional skepticism. With the existence of technology having a significant influence on auditor performance by increasing the efficiency and accuracy of the audit process, auditor experience plays an important role in improving performance and the skepticism that auditors have contributes positively to audit performance, skeptical auditors tend to be more thorough and critical in assessing audit evidence, thereby improving the accuracy and quality of audit reports.

SUGGESTION

Based on the conclusion above, the advice that can be given in this article is that there are many other factors that affect the performance of auditors, in addition to information technology, auditor experience, and professional skepticism, in all types and levels of organizations or companies. Therefore, further research is needed to identify other factors that can affect auditor performance beyond the variables that have been studied in this article. Other factors such as independence, professionalism, code of ethics, competence, complexity of tasks, time budget pressure, audit fees, and ethnic professionals.

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