Published by: Asosiasi Dosen Akuntansi Indonesia
https://journal.adaindonesia.or.id/index.php/sintamai

SINTAMA: Jurnal Sistem Informasi, Akuntansi dan Manajemen
journal homepage: https://jurnal.adai.or.id/index.php/sintamai

Auditor Performance and Public Trust: Towards Higher Accountability in the Era of Technology 4.0

Firmansyah[1], Harta Pardosi[2] Jennifer Olivia Annisa Putri[3]

[1,2] Faculty of Economics, Medan State University
e-mail : firmansyahh@mhs.unimed.ac.id[1], hartapardosi2000@gmail.com[2], jenniferoliviaaa@mhs.unimed.ac.id[3]

Penulis Korespondensi: Firmansyah
e-mail: firmansyahh@mhs.unimed.ac.id

ARTIKEL INFO

Artikel History:
Menerima: 10 Mei 2023
Diterima: 24 Mei 2023
Tersedia Online: 31 Mei 2023

Kata kunci:
Auditor, Teknologi 4.0, Kinerja Auditor

ABSTRAK

Penelitian ini bertujuan untuk menguji kinerja auditor dalam konteks tingkat kepercayaan publik, dengan fokus pada upaya menuju akuntabilitas yang lebih tinggi dalam praktik audit. Penelitian ini melibatkan survei dan analisis data untuk mengidentifikasi faktor-faktor yang memengaruhi tingkat kepercayaan publik terhadap auditor. Hasil penelitian menunjukkan bahwa independensi, integritas, dan etika profesi auditor berperan penting dalam membangun kepercayaan publik. Selain itu, komunikasi yang efektif dari auditor kepada pemangku kepentingan juga merupakan faktor penting dalam meningkatkan kepercayaan publik. Temuan ini menggarisbawahi pentingnya praktik audit yang transparan dan komprehensif dalam menciptakan lingkungan bisnis yang lebih akuntabel. Penelitian ini memberikan wawasan berharga tentang peran auditor dalam menjaga integritas pasar keuangan dan menunjukkan pentingnya kerja sama antara regulator, profesi audit, dan perusahaan dalam mencapai akuntabilitas yang lebih tinggi. Penelitian ini berkontribusi ke arah itu dengan mengidentifikasi langkah-langkah konkret untuk meningkatkan kinerja auditor dan memperkuat kepercayaan publik terhadap praktik audit.

Artikel History:
Received: 10 May 2023
Accepted: 24 May 2023
Available Online: 31 May 2023

Keywords:
Auditor, Technology 4.0, Auditor Performance

This study to examine auditor performance in the context of its relationship with the level of public trust, focusing on efforts towards higher accountability in audit practicesThis research involves surveys and data analysis to identify factors that influence the level of public trust in auditors. The results showed that auditor independence, integrity, and professional ethics play an important role in building public trust. In addition, effective communication from auditors to stakeholders is also an important factor in increasing public trust. These findings underscore the importance of transparent and comprehensive auditing practices in creating a more accountable business environment. This research provides valuable insights into the role of auditors in maintaining the integrity of financial markets and demonstrates the importance of cooperation between regulators, the audit profession, and companies in achieving higher accountability. This study contributes to that direction by identifying concrete steps to improve auditor performance and strengthen public confidence in audit practices.

1. PENDAHULUAN

In this tumultuous era of Technology 4.0, the world of audit and accounting has undergone a profound transformation, bringing forth new challenges and opportunities. The presence of technology capable of changing how we collect, analyze, and interpret financial data has driven significant changes in the auditing profession. The Technology 4.0 era, marked by the widespread adoption of technologies such as big data analysis, artificial intelligence (AI), and the Internet of Things (IoT), has created extraordinary opportunities for enhancing the efficiency and accuracy of the auditing process. However, it has also presented new challenges related to accountability and public trust.

Accountability and public trust are key aspects in maintaining the integrity of the financial system and protecting the interests of stakeholders, including investors, creditors, and shareholders. The performance of auditors is central to building and maintaining this trust. Auditors serve as guardians of independence, objectivity, and accuracy in the audit process, ensuring that the financial information presented by companies is reliable and compliant with applicable accounting standards.

Nevertheless, with rapid changes in technology and an increasingly complex business environment, the role of auditors has also undergone a transformation. Modern auditors not only need to understand emerging technologies but also must adhere to high ethical and professional principles. This combination brings new challenges in maintaining and enhancing auditor performance and building higher levels of public trust.

In the context of this framework, this research journal aims to investigate the role of auditors in facing the challenges and opportunities brought about by Technology 4.0 and its impact on public trust. This research will explore various factors influencing auditor performance in an increasingly digital environment and how the role of auditors affects public perceptions of integrity and accountability in the audit process. The results of this research are expected to provide valuable insights into how to enhance higher accountability systems in the era of Technology 4.0.

This article will be divided into several sections, including a literature review on the role of auditors, the impact of Technology 4.0 on auditing, factors affecting auditor performance, and the research methods used in this study.

2. LITERATURE REVIEW

Auditing

Auditing is a systematic process, consisting of sequential steps, including the evaluation of internal accounting controls and tests of transaction substance and balances. Whittington, O. Ray, and Kurt Panny (2012:4) state, "In a financial statement audit, auditors undertake to gather evidence and provide a high level of assurance that the financial statements follow generally accepted accounting principles or some other appropriate basis of accounting. An audit involves searching and verifying the accounting records and examining other evidence supporting the financial statements...". This means that in their reporting, auditors need to gather evidence to strengthen their opinion on the audited financial statements in accordance with generally accepted principles. So, in collecting evidence, auditors involve searching and verifying accounting records and examining evidence that supports the financial statements.

There are several types of examinations conducted by auditors, namely: (1). General examination, with the aim of providing an opinion on the fairness of the financial statements as a whole; the

examination must be conducted in accordance with GAAP or ISA or Small Business Entity Audit Guidelines. (2). Specific examination, a limited, independent examination, and at the end of the examination, auditors do not need to provide an opinion on the fairness of the financial statements as a whole. (3). Internal examination, carried out by the company's internal audit department, on the company's financial statements and accounting records, as well as compliance with established management policies. (4). Computer audit, an examination of companies that process their accounting data using an Electronic Data Processing System. There are two methods that auditors can use: Audit around the computer and Audit through the computer.

Auditor

An auditor is a profession that involves performing auditing activities, especially on the financial reports of a company, institution, or organization. In other words, an auditor is someone authorized to review and verify the accuracy of all financial reports of a company. Auditors are also responsible for ensuring that the company complies with the applicable laws and regulations in a country. The things that auditors pay attention to when conducting audit activities include: (a). Supporting evidence such as cash/bank receipts and disbursements, sales invoices, journal vouchers, and others. (b). Minutes of board and shareholder meetings, articles of incorporation, contracts, loan agreements. (c). Financial position reports, a report that describes a company's financial position. (d). Comprehensive income statement, a report that describes a company's overall financial performance. (e). Statement of changes in equity, a report that describes changes in equity for a specific period. (f). Cash flow statement, a report that describes cash flows during a specific period and is classified by operating, investing, and financing activities.

Auditors must evaluate the evidence that has been collected. The evidence must be sufficient and competent. Sufficiency means that the evidence is examined in an adequate amount. The adequacy of evidence is determined by the auditor's judgment and does not guarantee the accuracy of the financial statements but expresses the auditor's opinion on the fairness of the financial statements. To be considered competent, evidence must be valid and relevant. Valid evidence must be reliable and convincing. Relevance means that the evidence is related to the examination objectives, such as excess inventory.

Auditor Performance

The concept of performance refers to job performance, which involves comparing tangible work outcomes to the standards set by the organization (Dessler, 2006:322). Performance represents the results achieved by employees after carrying out their tasks and responsibilities. According to Sutrisno (2011:176), factors influencing performance include: Effectiveness and efficiency, Authority and responsibility, Work discipline, and initiative.

Furthermore, according to previous research conducted by Khayatun Nufus and Pascal Fadillah (2022), several factors affect auditor performance, including: (a). The influence of audit structure, a systematic approach that encompasses determining auditing characteristics, a logical series of procedures, and a set of integrated audit policies. (b). The effectiveness of using accounting information system technology, where changes in accounting processes will affect the

auditing process because auditing is a field of practice that relies on financial reports generated by accounting information systems.

Public Trust

Public trust refers to the beliefs and confidence held by the general public in institutions, organizations, or individuals when performing their duties or responsibilities. Public trust in auditors is the level of confidence in auditors or audit firms responsible for examining and evaluating the financial reports of a company or organization. This trust encompasses the belief that auditors will conduct audits with high integrity, objectivity, and professionalism and provide accurate and reliable audit reports. This trust is typically influenced by factors such as independence, credibility, transparency, accuracy, regulatory compliance, and the quality of their reporting.

Accountability

Accountability is a principle that emphasizes the responsibility of individuals or organizations to be accountable for their actions, decisions, and performance in financial, operational, and ethical contexts. It creates transparency and trust in actions and decision-making, especially in the fields of accounting and auditing. It holds parties responsible for their actions, and when mistakes occur, they can take appropriate corrective action.

Technology 4.0 in the World of Auditing

Technology 4.0 encompasses the use of artificial intelligence (AI), big data analysis, blockchain technology, cloud computing, and the Internet of Things (IoT). It enables auditors to access, analyze, and interpret data in a faster, more accurate, and efficient manner. Technology-based auditing not only saves time but also provides deep insights through in-depth data analysis. However, challenges arise alongside the need to maintain cybersecurity, data privacy, and ethical considerations when adopting this technology.

The Issues of Technology 4.0 Development in the World of Auditing

Positive aspects include: enabling auditors to access and analyze data quickly and efficiently, allowing them to identify patterns, trends, and previously undetected anomalies. This enhances the accuracy and relevance of audits. Additionally, the use of artificial intelligence (AI) in auditing has enabled the automation of routine tasks, allowing auditors to focus more on in-depth analysis. Technology-based cloud auditing also facilitates better collaboration between auditors and clients, while predictive analysis enables the identification of potential risks more quickly and accurately. All of this contributes to audit efficiency and improved financial reporting quality. Negative aspects include: increasing dependence on technology, which comes with an increased cybersecurity risk. Financial data used in audits can become targets for cybercriminals, threatening data confidentiality and integrity. Furthermore, although the automation of routine tasks can improve efficiency, there is also the potential for job loss among human auditors that cannot be avoided. Additionally, the use of technology in auditing can create skill gaps, where younger auditors are tech-savvy while more experienced auditors may struggle to adapt. Finally,

rapid technological changes also require investment in training and technological infrastructure, which can be a financial burden for audit firms and the audited companies.

3. RESEARCH METHODOLOGY

This research follows a quantitative method, where, due to the data being primary numerical data, it involves data collection, interpretation of the data obtained, and data processing using the SPSS software application. The data is obtained through a survey conducted by distributing questionnaires to the public to understand the extent of public trust in the performance of audits that drive public accountability. Population is a generalization area consisting of objects or subjects with specific qualities and characteristics set by the researcher for study and subsequent conclusions (Sugiyono, 2017). The population in this research includes the general public, including accounting students and those who observe and benefit from the performance of auditors in trusting an institution. The sample is a portion of the quantity and characteristics possessed by the population, which serves as the data source in the research (Sugiyono, 2017). The research sample is equivalent to those who know audits and auditors as practitioners and who are aware of their performance, which can be appreciated by the public.

The dependent variable is a variable that is influenced by the independent variable. In this research, the dependent variable used is Auditor performance in aligning accountability in the digital era 4.0. The independent variable is a variable that affects the dependent variable. In this study, the independent variable used is public trust, which influences the quality of auditor performance.

The data collection technique used in this research involves using a questionnaire with a Likert scale method. The variables under investigation consist of two types: the dependent variable (Y) and the independent variable (X). The questionnaire is distributed with five independent variables (X) leading to one conclusion (Y), which is the influence of public trust (X) on the dependent variable (Y), namely accountability performance. The questionnaire used is of the multiple-choice type with a scoring scale for each category as follows: 1 (Very Untrustworthy), 2 (Not Very Trustworthy), 3 (Trustworthy), 4 (Quite Trustworthy), 5 (Very Trustworthy)

Several test tools are often used in classical assumption tests, including the normality test which aims to test whether in the regression method, the dependent variable and the independent variable both have a normal distribution (Ghozali, 2013). The normality test is carried out to test whether in the regression model, the confounding or residual variables have a normal distribution or not. A good regression has normally distributed data. Simple linear regression. Simple linear regression or often abbreviated as SLR (Simple Linear Regression) is also a statistical method used in production to forecast or predict quality and quantity characteristics, research hypothesis testing. To answer the hypothesis in this research, the author uses the t test, because this test is used to determine the influence and relationship of the independent variable on the dependent variable individually or partially and the coefficient of determination is the square of the correlation coefficient (r2) relating to the independent variable and the dependent variable. In general, it is said that r 2 is the square of the correlation between what is used as a predictor and the variable that provides the response. The coefficient of determination is used as an effort to see

the magnitude of the influence of the independent variable on the dependent variable (Abdurrahman et al. 2011).

4. RESULT AND DISCUSSION

Questionnaire Return Rate

Respondents who met the sample criteria were 34 respondents. This questionnaire was distributed to the general public via the Google Forms link.
Based on data input in SPSS, namely:

Table 1. Data

Questionnaire sent	Returned questionnaire	Percentage
34	34	100%

Based on this table, it describes the rate of return of questionnaires that have been distributed to respondents. It can be seen that the return rate for questionnaires that have been sent is 100%.

Respondent Characteristics

The respondents in this research were the general public in Indonesia with a total of 34 respondents. The characteristics of the respondents that the author obtained include name, gender, age, highest level of education, current job. Information regarding the characteristics of respondents needs to be included to obtain additional knowledge for the smooth running of the research. To describe the characteristics of the respondents in question, the data is presented as follows:

a. Characteristics of respondents based on age

Table 2

No	Age (Years)	Amount	Percentage
1	21 - 30	14	41,2%
2	31-40	19	55,9%
3	. 40	1	2,9%
Total		34	100%

Based on the table above, information can be obtained that there were 14 respondents aged 21-30 years with a percentage of 41.2 %. Meanwhile, there were 19 respondents aged 31-40 years with a percentage of 55.9 %. So it can be concluded that almost all respondents were aged 31-40 years.

b. Characteristics of respondents based on gender

Table 3 Characteristics of Respondent

No	Gender	Number of people)	Percentage
1	Male	10	29,4%
2	Female	24	70,6%
Total		34	100%

Based on the table above, information can be taken that there were 10 male respondents with a percentage of 29.4 %. Meanwhile, there were 24 female respondents with a percentage of 70.6 %.

Research result

Research can be said to be valid if the testing meets the requirements and is correct. Therefore, we attach the results of the analysis using SPSS based on the results of the respondents' /community assessments.

Validity test

In testing the validity of the research instrument, we used SPSS v.26 for windows. Where the validity test results are the results of the appropriateness test of the questions used in the questionnaire obtained through the SPSS 26 program by comparing the Pearson Correlation (product moment correlation) for each question item for each variable with calculated r and r table. In obtaining the r table, you need to know the degree of freedom (df), namely df = n-2, in this case n is the sample. The df size can be calculated as 34 – 2, then df = 32 with an alpha of 0.05 (5%) obtained from the r table of 0.349

Table 4. Validity Test Results

Variable	Questions/indicators	Pearson correlation	r table n = 32	Information
Tangibles (X1)	X1.1 X1.2	0.698 0.576	0.349 0.349	Valid Valid
Responsiveness (X2)	X2.1 X2.2	0.503 0.555	0.349 0.349	Valid Valid
Reliability (X3)	X3.1 X3.2 X3.3 X3.4	0.495 0.522 0.456 0.382	0.349 0.349 0.349 0.349	Valid Valid Valid Valid
Higher Accountability (Y)	Y.1 Y.2 Y.3	0.508 0.621 1	0.349 0.349 0.349	Valid Valid Valid

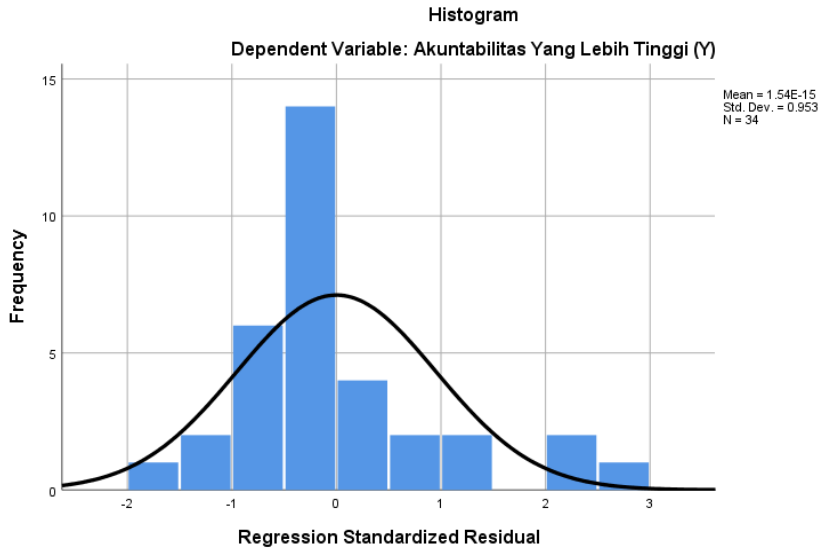
Based on the results above, it is known that the r-calculated value for the question Auditor Performance and Public Trust (X) shows that all r-calculated values are > r-table (0.349). Where the r-table calculation result for n of 32 is 0.349. So all questions are declared valid. It can be seen that the reliability testing obtained a value for all variables greater than 0.40, which according to the criteria can be said to be reliable.

Normality test

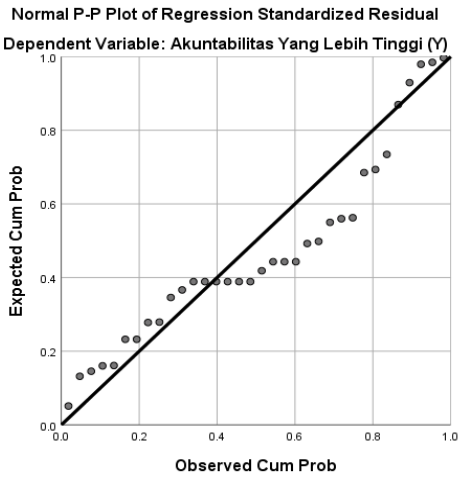
This test aims to find out whether the regression model and variables have a normal distribution or not. One way to examine the normality of data is to use a Normal Probability Plot.

After testing the normality of the data, it can be determined whether the data has a normal distribution or not based on the level of confidence. If the data comes from a normal population, the points in the diagram will follow and gather around a straight line that passes through point 0 and has no pattern.

Table 5



Tabel 6



From the results of the two diagrams above, it can be seen that the data can be said to be normal because in the histogram a bell shape is formed which points in a certain direction. And also testing using the Normal Probability Plot normality test shows that the points in the data are around and follow a straight line through point 0.

Simple Linear Regression Analysis

This analysis aims to measure the relationship between variables and show the direction of the relationship between the dependent variable and the independent variable. Simple linear regression analysis can be used as an analytical tool model for testing research hypotheses.

Table 7

Results of Simple Linear Regression Analysis

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.679	1.209		.562	.579
	Auditor Performance and Public Trust	1.258	.245	.779	5.127	.000

a. Dependent Variable: Higher Accountability (Y)

The results of the analysis above show that the performance and trust variables have a positive regression coefficient direction with progress in the level of accountability, namely b = 1.258, which means that performance and trust and transparency encourage the realization of higher accountability. It can be seen that t-count = 5.127 with sig. 0 .00 < 0.05. So H0 is rejected and H1 is accepted, which means that auditor performance and public trust encourage the realization of higher accountability in the era of technology 4.0.

Hypothesis Testing

T Test (Partial Test)

The t test aims to determine the effect of the independent variables consisting of auditor performance and public trust. The results of hypothesis testing with the t test or partial test can be seen in the following table:

Table 8

t Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.679	1.209		.562	.579
	Auditor Performance and Public Trust	1.258	.245	.779	5.127	.000

a. Dependent Variable: Higher Accountability (Y)

Based on the results of partial regression testing in the table above, it shows that the variables of auditor performance and public trust are positive and significant in increasing accountability in the era of technology 4.0. From the research results obtained through quantitative analysis, it shows that the independent variables (auditor performance and public trust) have a

positive and significant effect on the dependent variable (increased accountability). This is shown by the t test which has a significance value smaller than 0.05 or a significance value of 0.00 <0.05. It can be concluded that auditor performance and public trust encourage the realization of higher accountability.

Based on the table above, it can be said that the t-count value is 5.127. And t-table 32 is 2.037. Because the t-count of 5.127 is greater than the t-table of 2.037, it can be concluded that H0 is rejected and H1 is accepted, which means there is an influence between auditor performance and public trust in increasing accountability.

Coefficient of Determination

Table 9. Test Results r

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.860[a]	.740	.714	.97125	2.012

a. Predictors: (Constant), Transparency (X3), Public Trust (X2), Auditor Performance (X1)

b. Dependent Variable: Higher Accountability (Y)

The table above explains the magnitude of the correlation/relationship value (R), which is 0.860. From the output above, it can be seen that the coefficient of determination (R Square) is 0.740. So based on the results of the determination test shown in the table, it means that 74% of the performance variables and public trust can be explained by increasing accountability. Meanwhile, 26% of the remainder (100%-74%) is filled by other variables such as transparency of presentation and other variables outside the research.

5. CONCLUSION

Overall, the results of this survey indicate that there are doubts and variations in respondents' views of auditors and the audit process. While some respondents have a high level of trust in the integrity and public interests of auditors, others are more skeptical regarding their independence, fairness and ability to face technological developments 4.0.

The results showed that auditor independence, integrity, and professional ethics play an important role in building public trust. In addition, effective communication from auditors to stakeholders is also an important factor in increasing public trust. These findings underscore the importance of transparent and comprehensive auditing practices in creating a more accountable business environment.

REFERENCES

Agoes, Sukrisno. 2017. *Auditing*: *Petunjuk Praktis Pemeriksaan Akuntan oleh Akuntan Publik.* Edisi lima. Salemba Empat, Jakarta.

Dwi, W. U., Jannah, W., Fatmawati, W., & Puspaningtyas, M. (2021). *Implementasi Teknologi Informasi di Era Digital dan Tantangannya*. NSAFE, 1-6.

Harjanto, A. P., Asrori, & Harjanto, S. (2021). *Faktor Yang Mempengaruhi Kualitas Audit Teknologi Informasi.* Jurnal Ekonomi Manajemen dan Akuntansi.

Hery, 2017. *Auditing dan Asurans.* Grasindo, Jakarta.

Kusuma, M. C., & Damayanthi, I. A. (2020). *Pengaruh Pengalaman Kerja, Kompetensi dan Integritas Auditor Terhadap Jurnal Akuntansi*, 2403-2416.

Messier, F. William,. Glover, M.Steven, and Prawit, F. Douglas. 2014. *Jasa Audit dan Assurance*. Salemba Empat, Jakarta.

Rahayu, Siti Kurnia dan Ely Suhayati. 2010. *Auditing: Konsep Dasar dan Pedoman Pemeriksaan Akuntan Publik*. Graha Ilmu. Yogyakarta.

Sawyer, B. Lawrence, Mortimur A. Dittenhofer dan James H. Scheiner. 2005. *Sawyer's Internal Auditing: Audit Internal Sawyer*. Salemba Empat. Jakarta.

Suryandari, S. (2021, Juli 31). *Sistem Digitalisasi Saat Pandemi jadi Tantangan Auditor Teknologi.* Media Indonesia.

William, C. Boynton, Raymond N. Johnson dan Walter G. Kell. 2002. *Modern Auditing.* Erlangga. Jakarta.