International Journal of Economic, Business, Accounting, Agriculture Management and Sharia Administration (IJEBAS)

International Journal of Economics, Business, Accounting, Agriculture Management and Sharia Administration (IJEBAS Journal) | ISSN(e): 2808-4713
Volumes 5 No. 5 (2025)

THE INFLUENCE OF AUDIT COMPETENCY AND WORK EXPERIENCE ON COMPUTER-ASSISTED AUDIT TECHNIQUES AND THEIR IMPACT ON AUDIT QUALITY AT THE BPK REPRESENTATIVE OFFICE OF NORTH SUMATRA PROVINCE

Rizqi Anggraini[1]*, Eka Nurmala Sari[2], Irfan[3]
[1,2,3]Universitas Muhammadiyah Sumatera Utara

Received	: 25 September 2025	Published	:17 November 2025
Revised	: 01 October 2025	DOI	: https://doi.org/10.54443/ijebas.v5i5.4400
Accepted	: 31 October 2025	Link Publish	: https://radjapublika.com/index.php/IJEBAS

Abstract

This study aims to determine, analyze and test the effect of auditor competence and work experience on computer-assisted audit techniques and their impact on audit quality. This type of research is quantitative. This research was conducted using a survey method by distributing questionnaires to auditors working at BPK representative office in North Sumatra Province. Sampling using saturated sampling with a total of 95 respondents. Data analysis was performed using path analysis techniques by using the SPSS program. The results of this research to show that work experience affects computer-assisted audit techniques, computer-assisted audit techniques affect audit quality, auditor competence affects audit quality, work experience affects audit quality. However, the auditor competence has no effect on computer-assisted audit techniques. The results of the Sobel test also prove that work experience affects audit quality through computer-assisted audit techniques but the auditor competence does not affect audit quality through computer-assisted audit techniques. These results conclude that computer-assisted audit techniques can mediate (intervening) work experience on audit quality.

Keywords: Auditor Competence, Work Experience, Computer-Assisted Audit Techniques, Audit Quality

INTRODUCTION

The development of information technology has brought significant changes to the practice of state financial audits. The Supreme Audit Agency (BPK), as a state institution mandated to audit the management and accountability of state finances, is required to continuously adapt to the digital era by utilizing technology in the audit process. One form of digital transformation implemented is the use of Computer-Assisted Audit Techniques (CAA), which enable auditors to process data electronically, making the audit process more effective, efficient, and comprehensive. With a broad and complex audit scope, the use of CAA is a strategic necessity to ensure optimal audit quality. However, the level of TABK utilization by auditors is not yet fully unequal. In practice, some auditors still lack a full grasp of technology-based audit support applications and systems. This variation in capabilities can be influenced by factors such as auditor competency and work experience. Auditors with strong competencies are expected to understand technology-based audit procedures, while experienced auditors have an advantage in understanding audit patterns, systems, and issues, which can increase the effectiveness of TABK use.

On the other hand, the BPK's performance indicates that audit quality still needs improvement. One indicator is the realization of follow-up on audit recommendations (TLRHP), which has not fully met national targets in recent years. This highlights the need to optimize the audit process and utilize technology to support the accuracy and precision of audit recommendations. This indicates that audit quality depends not only on the application of audit standards but also on the auditor's ability to optimally utilize technology. Previous research has shown inconsistent findings regarding the influence of competence and work experience on the use of TABK and audit quality. Some studies have found that auditor competence influences the implementation of audit technology, but others have shown the opposite, particularly in the public sector. Similarly, work experience, although generally considered to influence the use of audit technology and audit quality, requires further empirical testing in the context of public sector audits in Indonesia. Based on this background, this study aims to analyze the influence of auditor competence and work experience on the use of TABK and its impact on audit quality at the BPK Representative Office of North Sumatra Province. The results of this study are expected to provide an empirical

contribution to the development of literature on public sector audits and provide input for the BPK in improving auditor capacity through training and assignment experience to maximize the use of audit technology.

METHOD

This study uses a quantitative approach with an associative research type, which aims to examine the relationship between variables through statistical analysis. The focus of the study is to analyze the influence of auditor competence and work experience on computer-assisted audit techniques (CAA), as well as their impact on audit quality at the BPK Representative Office of North Sumatra Province. The relationship model between variables is tested using path analysis to identify the direct and indirect influences between the research variables.

Location and Time of Research

The research was conducted at the BPK Representative Office of North Sumatra Province. Data collection was conducted during the author's academic research period, from the planning process to the completion of the thesis in 2019–2022.

Population and Sample

The population in this study was all examiners who acted as team leaders and team members at the BPK Representative Office of North Sumatra Province, totaling 96 people. The sampling technique used saturated sampling , where all members of the population were used as research samples in accordance with the provisions of Sugiyono (2011).

Data Types and Sources

This study used primary data obtained through questionnaires distributed to respondents. The questionnaire consisted of statements describing indicators of auditor competency, work experience, TABK, and audit quality. The research instrument used a Likert scale of 1–5.

Operational Definition of Variables

The research variables consist of exogenous, endogenous, and mediating variables:

- **Auditor competence (X1)** is measured through personal quality indicators, audit planning, audit skills, communication, and skill improvement.
- **Work experience (X2)** includes length of service, number of audit assignments, frequency of software use, and continuing education.
- **Computer-Assisted Audit Techniques (CAA) (Y1)** is measured through ease of use, effectiveness, and ability to detect system-based errors.
- **Audit Quality (Y2)** is measured through the accuracy of findings, sufficient audit evidence, and conformity to audit standards.

Data collection technique

Data were collected by distributing questionnaires to all BPK auditors. Before being used in the main study, the instruments were tested through validity and reliability tests to ensure accurate measurement of the variables.

Data Analysis Techniques

The method used was path analysis using SPSS to test the direct and indirect influences between variables, including testing the mediation effect of TABK. This analysis technique was chosen because it is appropriate for research involving mediating variables and simultaneous relationships between variables.

Instrument Testing and Analysis Techniques

Validity Test

Validity testing was conducted to ensure each item on the questionnaire was able to measure the intended variable. The test used Pearson's Product Moment correlation between item scores and the total score. An item was declared valid if the significance value was <0.05 or the calculated r-value was greater than the table r-value based on the sample size.

Reliability Test

Reliability testing was conducted using the Cronbach's Alpha coefficient . An instrument is considered reliable if the Cronbach's Alpha value is > 0.70, thus the questionnaire is considered consistent in measuring the variables studied.

Classical Assumption Test

Before conducting path analysis, classical assumption testing is performed to ensure the model is statistically feasible. The steps involved include:

- **Normality Test** , using the Kolmogorov-Smirnov value and the Normal PP Plot graph , where the data is considered normal if the significance value is > 0.05 and the distribution follows the diagonal line.
- **Multicollinearity test** , by looking at the Variance Inflation Factor (VIF) and Tolerance values . No multicollinearity occurs if VIF < 10 and Tolerance > 0.10.
- **Heteroscedasticity test** , using the Glejser Test or a scatterplot examination . Heteroscedasticity does not occur if the significance value is > 0.05 or the point pattern is randomly distributed.

Path Analysis

Path analysis is used to test the direct and indirect influence of independent variables on dependent variables, including mediation relationships.

The structural equation consists of:

1. The similarity of the influence of competence and work experience on TABK
2. The similarity of the influence of competence, work experience, and TABK on audit quality

Path coefficients were calculated using SPSS.

Significance Test

The t-test is used to test the partial influence of each variable. The hypothesis is accepted if the significance value is <0.05. The F-test is used to test the simultaneous influence of all independent variables in the model.

Mediation Test (Sobel Test)

To determine whether TABK acts as a mediating variable between work experience and audit quality, a Sobel test was conducted. Mediation is declared significant if the Sobel calculated value is greater than the t-table value or the significance value is <0.05.

RESULTS AND DISCUSSION

Table 1 Direct Influence, Indirect Influence, and Total Influence of Auditor Competence, Work Experience, Computer-Assisted Audit Techniques on Audit Quality

Influence Variables	Influence				Total
	Direct	indirect			
		Through x1	Through x2	Through y1	
x1 with respect to y_2	0.085		0.046	0.046	0.177
x2 with respect to y_2	0.051	0.046		0.041	0.138
y_1 with respect to y_2	0.147	0.046	0.041		0.234
		Simultaneous influence			**0.549**
		Influence of external variables			**0.451**

Source: SPSS output, processed data

Hypothesis Testing

a. Path Analysis Coefficient Significance Test (t-Statistic Test)

The t-test was conducted to determine the level of significance of the partial influence of the independent variables, namely Examiner Competence , Work Experience. on the dependent variable (Computer Assisted Audit Techniques) which is formulated with the following hypothesis:

H 0 : $\beta y_1 x_i = 0$, y 1 not influenced by variable x i

H 1 : $\beta y_1 x_i > 0$, y 1 influenced by variables x i

where i = 1,2,3

Table 2. Results of the t-Test for Sub-structure Regression 1

Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	22,310	9,768		2,284	,025
	Examiner Competence	,152	,121	,159	1,250	,214
	Work experience	,640	,225	,361	2,848	,005

a. Dependent Variable: TABK

Source: SPSS output, processed data

Based on the table above, the following test results were obtained:

1. The variable x1 has a calculated t value of 1.250 < t table of 1.986 with a significance level of 0.214 greater than 0.05 so that it accepts Ho and rejects H1. This means that there is no influence of the Auditor Competence variable on Computer Assisted Audit Techniques .
2. The variable x2 has a calculated t value of 2.848 > t table of 1.986 with a significance level of 0.005 smaller than 0.05 so that it rejects Ho and accepts H1. This means that there is an influence of the Work Experience variable on Computer Assisted Audit Techniques.

Table 3. Results of the t-Test for Sub-structure Regression 2

Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	27,678	9,467		2,923	,004
	Examiner Competence	,339	,115	,291	2,941	,004
	Work experience	,488	,221	,226	2,205	,030
	TABK	,468	,098	,384	4,757	,000

a. Dependent Variable: Audit Quality

Source: SPSS output, processed data

Based on the table above, the following test results were obtained:

1. The variable x1 has a calculated t value of 2.941 > t table of 1.986 with a significance level of 0.004 smaller than 0.05 so that it rejects Ho and accepts H1. This means that there is an influence of the Auditor Competence variable on Audit Quality .
2. The variable x2 has a calculated t value of 2.205 > t table of 1.986 with a significance level of 0.030, which is smaller than 0.05, thus rejecting Ho and accepting H1. This means that there is an influence of the Work Experience variable . on Audit Quality.
3. The variable y1 has a calculated t value of 4.757 > t table of 1.986 with a significance level of 0.000 smaller than 0.05 so that it rejects Ho and accepts H1. This means that there is an influence of the Computer Assisted Audit Technique variable on Audit Quality.

Intervening Effect Test

1. Intervening Effect Test Results for the Influence of Auditor Competence on Audit Quality through Computer-Assisted Audit Techniques

The first step in the intervening testing procedure is to conduct an indirect test of variable X 1 to variable Y 2 through variable Y1 . The indirect effect of X 1 to Y 2 through Y1 is calculated by multiplying the path X 1 → Y1 (a) by the path Y1 → Y 2 (b) or ab. The standard error of the coefficients a and b is written as Sa and Sb, the magnitude of the standard error of the indirect effect . Sab is calculated using the following formula:

Saturday = $\sqrt{\mathbf{b^2\,Sa^2 + a^2\,Sb^2}}$

= $\sqrt{(0.468^2 \times 0.121^2) + (0.152^2 \times 0.098^2)}$

= $\sqrt{(0.2190 \times 0.0146) + (0.0231 \times 0.0096)}$

Saturday = $\sqrt{0.003197 + 0.000222)}$

Saturday = $\sqrt{0.003419}$

Saturday = 0.0585

Next , conduct a test to determine the significance of the indirect influence by calculating the t value of the ab coefficient using the following formula :

$$\mathbf{t} = \frac{\mathbf{ab}}{\mathbf{Saturday}}$$

$$t = \frac{0.152 \times 0.468}{0.0585}$$

t = 1,215

The test results using the Sobel Test can be seen from the significant t-count at 0.05, namely 1.215 < 1.986 . Therefore, it is concluded that there is no intervening influence of the computer-assisted audit technique variable . on the indirect relationship of the examiner's competence variable and audit quality .

	Input:		Test statistic:	Std. Error:	*p*-value:
a	0.152	Sobel test:	1.21486966	0.05855443	0.22441581
b	0.468	Aroian test:	1.19069895	0.05974306	0.23377179
s_a	0.121	Goodman test:	1.24057476	0.05734116	0.21476288
s_b	0.098	Reset all	Calculate		

2. Intervening Effect Test Results for the Influence of Work Experience on Audit Quality through Computer-Assisted Audit Techniques

The first step in the intervening testing procedure is to conduct an indirect test of variable X 2 to variable Y 2 via variable Y1 . The indirect effect of X 2 to Y 2 via Y1 is calculated by multiplying the path X 1 → Y1 (a) by the path Y1 → Y 2 (b) or ab with the formula:

Saturday = $\sqrt{\mathbf{b^2\,Sa^2 + a^2\,Sb^2}}$

Saturday = $\sqrt{(0.468^2 \times 0.225^2) + (0.640^2 \times 0.098^2))}$

Saturday = $\sqrt{(0.2190 \times 0.0506) + (0.4096 \times 0.0096)}$

= $\sqrt{0.011081 + 0.003932)}$

= $\sqrt{0.015013}$

Saturday = 0.1225

Next , conduct a test to determine the significance of the indirect influence by calculating the t value of the ab coefficient using the following formula :

$$t = \frac{ab}{Saturday}$$

$$t = \frac{0.640 \times 0.468}{0.1225}$$

$$t = 2{,}444$$

The test results using the Sobel Test can be seen from the significant t-count at 0.05 is 2.444 > 1.986 . It is concluded that there is an intervening influence of the computer-assisted audit technique variable . on the indirect relationship of work experience variables and audit quality .

	Input:		Test statistic:	Std. Error:	*p*-value:
a	0.64	Sobel test:	2.44378819	0.12256381	0.01453396
b	0.468	Aroian test:	2.40517487	0.12453149	0.01616473
s_a	0.225	Goodman test:	2.48432301	0.12056403	0.0129798
s_b	0.098	Reset all	Calculate		

Research result

This study involved 95 auditor respondents at the North Sumatra Provincial Representative Office of the Supreme Audit Agency (BPK). Descriptive analysis results indicate that auditor competency, work experience, utilization of computer-assisted audit techniques (CAA), and audit quality are all in the high category. This indicates that auditors have a good understanding of audit procedures, sufficient experience on assignments, and have attempted to use digital audit systems and applications in carrying out audit duties. The path analysis results indicate that auditor competency does not significantly influence TABK. In other words, increased competency does not directly lead to greater use of TABK by auditors in the audit process. This is evident from the significance value of the competency variable on TABK, which is above the α = 0.05 level. This condition indicates that technical auditing skills, in theory, are not necessarily directly proportional to operational skills in using digital applications in public sector audits.

This is different from work experience. Statistical test results indicate that work experience has a positive and significant effect on the use of TABK. Auditors with more experience in audit assignments have been shown to be better able to utilize audit technology, both for financial statement testing, data analysis, and irregularity detection. The t-test value and significance level indicate a strong relationship between work experience and digital audit system adoption. Furthermore, the research also demonstrates that TABK has a significant impact on audit quality. Auditors who optimally utilize audit technology can improve the speed of data analysis, the accuracy of electronic evidence examination, and the effectiveness of substantive and compliance testing. This positively impacts the quality of audit reports, particularly in terms of the accuracy of findings, the completeness of audit evidence, and compliance with state financial audit standards.

In addition to the indirect influence through TABK, this study also shows that competence and work experience have a direct impact on audit quality. Auditors with a strong understanding of audit procedures, government accounting principles, and auditing standards are more likely to formulate appropriate opinions and recommendations. Similarly, experienced auditors have greater knowledge in understanding the characteristics of audit objects, identifying risks, and assessing audit evidence. The results of the Sobel mediation test indicate that TABK mediates the relationship between work experience and audit quality. This means that the greater the auditor's experience, the greater the use of TABK, which ultimately improves audit quality. However, TABK does not mediate the relationship between auditor competence and audit quality. This confirms that theoretical mastery of auditing does not automatically increase the use of audit technology, and therefore does not strengthen audit quality through technology.

Discussion

The results of this study are an analysis of the research findings against the theory, opinions, and previous research presented, as well as the behavioral patterns that must be implemented to address these issues. The discussion of the analysis of the research findings is as follows.

The Influence of Auditor Competence on Computer-Assisted Audit Techniques

The research results obtained from the results of hypothesis testing regarding the influence of auditor competence on computer-assisted audit techniques show that the t-value of auditor competence is 1.250 and the t-table is 1.986 with α = 5%. Thus, the t-table is greater than the t-count, and the significance value is 0.214 (greater than 0.05), meaning that H0 is accepted and Ha is rejected. This indicates that auditor competence has no effect on computer-assisted audit techniques. The research results found that the competence possessed by the auditors did not affect computer-assisted audit techniques at the BPK Representative Office of North Sumatra Province. This can be shown from the small direct and indirect influences. Directly, the influence of auditor competence on computer-assisted audit techniques was 0.025 (2.5%). And indirectly, through the work experience variable, it had an influence of 0.040 (4%), so that the total influence of auditor competence on computer-assisted audit techniques was 0.065 (6.5%). This is because there are still auditors who do not have a good understanding of information technology and how to use applications in computer-assisted audit techniques.

The Influence of Work Experience on Computer-Assisted Audit Techniques

The results of the research obtained from the results of hypothesis testing regarding the influence of work experience on computer-assisted audit techniques show that the t-value of work experience is 2.848 and the t-table is 1.986 with α = 5%. Thus, the t-table is smaller than the t-count, and the significance value is 0.005 (smaller than 0.05), meaning that H0 is rejected and Ha is accepted. This indicates that work experience has an effect on computer-assisted audit techniques. The research results found that work experience influences computer-assisted audit techniques at the BPK Representative Office of North Sumatra Province. This can be demonstrated through direct and indirect influences. Directly, work experience influences computer-assisted audit techniques by 0.130 (13%). Indirectly, through the auditor competency variable, it influences by 0.040 (4%), so the total influence of work experience on computer-assisted audit techniques is 0.170 (17%).

Judging from the results of descriptive research on respondents' responses regarding work experience at the BPK Representative Office of North Sumatra Province, 65.91% of the examiners chose to agree. This is evident from the scores of all indicators, namely the length of work as an examiner, the number of audit tasks, the frequency of software use and continuing education that has been obtained in the good and very good categories. The average answer in the very good category is found in the statement that the longer an examiner has been, the more the examiner understands how to deal with the entity/object of the examination in obtaining the required data and information, the more they can find out relevant information to take considerations in making decisions, the more they can detect errors made by the object of the examination, the easier it is to find the cause of the error and can provide recommendations to eliminate/minimize the cause. Likewise, the statement that the number of audit tasks requires accuracy and precision from the examiner in completing them and the training that has been carried out is very useful for the implementation of the examination.

The Impact of Computer-Assisted Audit Techniques on Audit Quality

The research results obtained from the results of hypothesis testing regarding the effect of computer-assisted audit techniques on audit quality show that the t-value of computer-assisted audit techniques is 4.757 and the t-table is 1.986 with α = 5%. Thus, the t-table is smaller than the t-count, and the significance value is 0.000 (smaller than 0.05), meaning that H0 is rejected and Ha is accepted. This indicates that computer-assisted audit techniques have an effect on audit quality. The research results found that computer-assisted audit techniques affect audit quality at the BPK Representative Office of North Sumatra Province. This can be demonstrated through direct and indirect influences. Directly, computer-assisted audit techniques affect audit quality by 0.147 (14.7%). And indirectly through the auditor competency variable, it has an influence of 0.046 (4.6%) and the work experience variable has an influence of 0.041 (4.1%), so that the total influence of computer-assisted audit techniques on audit quality is 0.234 (23.4%). Based on the results of a descriptive study of respondents' responses regarding computer-assisted audit techniques at the North Sumatra Provincial Audit Board (BPK) Representative Office, the overall response was positive. The maximum average score of 4.06 was attributed to the ease of use of e-audit, provided the user has an assignment letter. This was done to ensure the security of e-audit use. Respondents' statements regarding the e-audit portal provide the required information quickly, the information

obtained from the e-audit portal is reliable for audits, the data I obtained from the e-audit portal feature is accurate, the e-audit portal is very useful for me as an individual, are in the good category. This shows that the information generated from the e-audit provides accurate value for audit findings.

The Influence of Auditor Competence on Audit Quality

The research results obtained from the results of hypothesis testing regarding the influence of auditor competence on audit quality indicate that the t-value of auditor competence is 2.941 and the t-table is 1.986 with α = 5%. Thus, the t-table is smaller than the t-count, and the significance value is 0.004 (smaller than 0.05), meaning that H0 is rejected and Ha is accepted. This indicates that auditor competence influences audit quality. The research results found that auditor competence influences audit quality at the BPK Representative Office of North Sumatra Province. This can be demonstrated through direct and indirect influences. Directly, auditor competence influences audit quality by 0.085 (8.5%). Indirectly, through work experience variables, it influences by 0.046 (4.6%), and computer-assisted audit techniques variables, it influences by 0.046 (4.6%). Therefore, the total influence of auditor competence on audit quality is 0.177 (17.7%).

Judging from the results of a descriptive study of respondents' responses regarding the competence of auditors at the North Sumatra Provincial Representative Office of the Supreme Audit Agency (BPK), the overall score was good. The maximum score for the respondent was 4.44, categorized as very good, for the statement "I am able to work in a team." This is because audits are always conducted as a team. The functional position of auditor (JFP) is obtained after completing JFP education and training. From the beginning of their duties as auditors, auditors are assigned to carry out audits in groups.

The Influence of Work Experience on Audit Quality

The results of the research obtained from the results of the hypothesis testing regarding the effect of work experience on audit quality indicate that the t-value of work experience is 2.205 and the t-table is 1.986 with α = 5%. Thus, the t-table is smaller than the t-count, and the significance value is 0.030 (smaller than 0.05), meaning that H0 is rejected and Ha is accepted. This indicates that work experience has an effect on audit quality. The research results found that work experience influences audit quality at the BPK Representative Office of North Sumatra Province. This can be demonstrated through direct and indirect influences. Directly, work experience influences audit quality by 0.051 (5.1%). Indirectly, through the auditor competency variable, it influences by 0.046 (4.6%), and the computer-assisted audit technique variable, it influences by 0.041 (4.1%). The total influence of work experience on audit quality is 0.138 (13.8%).

The Influence of Auditor Competence on Audit Quality Through Computer-Assisted Audit Techniques

The research results obtained from the results of hypothesis testing regarding the influence of auditor competence on audit quality through computer-assisted audit techniques show that the t-value of auditor competence is 1.192 and the t-table is 1.986 with α = 5%. Thus, t-table is greater than the t-value, meaning H0 is accepted and Ha is rejected. This indicates that auditor competence does not affect audit quality through computer-assisted audit techniques. Judging from the results of descriptive research on respondents' responses regarding the competence of auditors at the BPK Representative Office of North Sumatra Province, the lowest average was 3.95 for the statement "I really understand the use of audit software in carrying out my duties (audit process) at the BPK." Respondents stated that they disagreed as many as 18 respondents or 18.95% of them with the statement about the use of audit software. This is because there are many audit software that can be used in audit implementation, such as Excel, Access, ACL, IDEA, in-house applications (e-audit), APPLAUD, Foucaudit, SQL, Arbutus, and others. The software most frequently used in audits is Excel, SQL, and e-audit. Respondents stated that many auditors' needs in e-audits were not being met, as evidenced by the average score of 3.34, which is in the moderate category. Respondents expected more information/data from e-audits, as they have already experienced the benefits of e-audits.

The Influence of Work Experience on Audit Quality Through Computer-Assisted Audit Techniques

The research results obtained from the hypothesis testing regarding the effect of experience on audit quality through computer-assisted audit techniques show that the t-value of work experience is 2.444 and the t-table is 1.986 with α = 5%. Thus, the t-table is smaller than the t-count, meaning H0 is rejected and Ha is accepted. This indicates that work experience influences audit quality through computer-assisted audit techniques. PSA No. 59 (SA Section 327) establishes factors that auditors must consider before using TABK, one of which is the

auditor's computer experience. Auditors already use computers in their daily work. This facilitates adaptation to the use of e-audit in the audit process. Work experience will provide auditors with a better understanding and better ability to provide explanations for audit findings. Judging from the results of descriptive research on respondents' responses regarding work experience at the BPK Representative Office of North Sumatra Province, the statement that the longer I work as an auditor, the more I can detect errors made by audit objects. The average score was 4.37, categorized as very good. Experience will make it easier for auditors to collect sufficient, reliable, and relevant evidence. Early error detection is obtained from the e-audit portal. The e-audit portal provides the necessary information quickly. The use of e-audit results in increased audit findings and accurate data.

CONCLUSION

Based on the research results, the following conclusions can be drawn from the research regarding the influence of auditor competence and work experience on computer-assisted audit techniques and their impact on audit quality at the BPK Representative Office of North Sumatra Province:

1. The auditor's competence does not affect computer-assisted audit techniques.
2. Work experience influences computer-assisted audit techniques.
4. Computer-assisted audit techniques affect audit quality.
5. Auditor competence influences audit quality.
6. Work experience influences audit quality.
7. Auditor competence does not affect audit quality through computer-assisted audit techniques.
8. Work experience influences audit quality through computer-assisted audit techniques.

REFERENCES

Ahmad, Wirahadi Afridian, Fera Sriyunianti, Nurul Fauzi, and Yosi Septriani. 2012. "Pengaruh Kompetensi Dan Independensi Pemeriksa Terhadap Kualitas Hasil Pemeriksaan Dalam Pengawasan Keuangan Daerah: Studi Pada Inspektorat Kabupaten Pasaman." Jurnal Akuntansi & Manajemen 7(2).

Akbar, Bani Alsya. 2017. "Faktor-Faktor Yang Mempengaruhi Tingkat Penyelesaian Tindak Lanjut Rekomendasi Hasil Pemeriksaan BPK Pada Pemerintah Provinsi Di Indonesia." Jurnal Ilmiah Mahasiswa FEB 5(1).

Atmaja, Didi. 2016. "Pengaruh Kompetensi, Profesionalisme, Dan Pengalaman Audit Terhadap Kemampuan Auditor BPK Dalam Mendeteksi Fraud Dengan TABK Sebagai Variabel Moderasi." Media Riset Akuntansi, Auditing dan Informasi 16(1): 53–68.

Bierstaker, James, Diane Janvrin, and D. Jordan Lowe. 2014. "What Factors Influence Auditors' Use of Computer-Assisted Audit Techniques?" Advances in Accounting 30(1): 67–74.

BPK RI. 2017. BPK Regulation No.1 2017 Standar Pemeriksaan Keuangan Negara.

———. 2018. Laporan Kinerja BPK Tahun 2018. Jakarta.

Cahyono, Tofanstyo Tri, and Dodik Siswantoro. 2016. "Analisis Kelayakan E-Audit Untuk Pemeriksaan Keuangan Negara Pada Badan Pemeriksa Keuangan Republik Indonesia." In Simposium Nasional Akuntansi XIX.

Darono, Agung. 2010. "Teknik Audit Berbantuan Komputer : Menelaah Kembali." In Seminar Sistem Informasi Indonesia (SESINDO2010).

Dewi, I Gusti Agung Ayu Pradnyani Harum, and I Dewa Nyoman Badera. 2015. "Teknik Audit Berbantuan Komputer Sebagai Prediktor Kualitas Audit." E-Jurnal Akuntansi 12(1): 20–34.

Dharmawati, Tuti, Andi Basru Wawo, and Muldyalis Nur Rahma. 2019. "Analyze The Effectiveness of the E-Auditing System at the BPK- RI Representative of Southeast Sulawesi Province." IOSR Journal of Economics and Finance (IOSR-JEF) 10(3): 71–76.

Djanegara, Moermahadi Soerja. 2017. "Pengaruh Kualitas Audit Terhadap Kualitas Laporan Keuangan Pemerintah Daerah." Jurnal Akuntansi 21(3): 461.

Dwiputrianti, Septiana. 2011. "Effectiveness of Public Sector Audit Reports in Indonesia (Preceding and Following Audit Reform)." The Australian National University.

Faizah, and Rahmat Zuhdi. 2013. "Faktor-Faktor Yang Memengaruhi Kualitas Pemeriksaan (Studi Pada Auditor BPK Perwakilan Jawa Timur)." JAFFA Oktober 01(2): 83–98.

Fajar, Muhammad Ibnu. 2014. "E-Audit and Its Impact on Audit Quality in BPK RI." The Hague University of Applied Sciences.

Furiady, Olivia, and Ratnawati Kurnia. 2015. "The Effect of Work Experiences, Competency, Motivation, Accountability and Objectivity towards Audit Quality." Procedia - Social and Behavioral Sciences 211: 328–35.

Gichana, David. 2015. "Measuring the Impact of Audit Recommendations." A Publication of the Office of the Auditor-General Kenya (02): 810.

Hakim, Arif Rahman; Esfandari, Amilia Yunizar. 2015. "Pengaruh Kecerdasan Intelektual, Kecerdasan Emosional, Pengalaman Auditor, Dan Due Profesional Care Terhadap Kualitas Audit (Studi Empiris Pada Auditor Kantor Akuntan Publik Di Wilayah Jakarta Barat Dan Jakarta Selatan)." Jurnal Akuntansi dan Keuangan 4: 21–40.

Irafah, Siti. 2019. "Pengaruh Kompetensi Sumber Daya Manusia Dan Peran Internal Audit Terhadap Kualitas Laporan Keuangan Dengan Kesuksesan Penerapan Sistem Informasi Keuangan Daerah Sebagai Variabel Intervening (Studi Pada Pemerintah Provinsi Dan Kabupaten/Kota Se-Sumatera Ut." UMSU.

Irianto, Bambang Setyobudi. 2018. "Efek Mediasi Kompetensi Dalam Hubungan Independensi Dan Pengalaman Dengan Kualitas Audit." Seminar Nasional dan Call For Paper Sustainable Competitive Advantage (SCA) 8 Purwokerto (September): 1–13.

Kholillulloh, Fajar. 2020. "Analisis Dampak Adopsi E-Government Oleh Pemerintah Pada Penerapan Teknik Audit Berbantuan Komputer (Studi Pada Badan Pemeriksa Keuangan Republik Indonesia Perwakilan Daerah Istimewa Yogyakarta)." Accounting and Business Information Systems Journal 8(2): 3–17.

Kurnia, Winda, Khomsiyah Khomsiyah, and Sofie Sofie. 2014. "Pengaruh Kompetensi, Independensi, Tekanan Waktu, Dan Etika Auditor Terhadap Kualitas Audit." Jurnal Akuntansi Trisakti 1(2): 49.

Lautiana, Maya Febrianty. 2015. "Pengaruh Time Pressure, Locus of Control Dan Perilaku Disfungsional Audit Terhadap Kinerja Auditor (Studi Pada KAP Indonesia)." Jurnal Telaah & Riset Akuntansi 1(1): 1–22.

Layli, Meutia. 2018. Universitas Islam Indonesia Yogyakarta "Pengaruh Kompetensi, Independensi, Dan Kemahiran Profesional Terhadap Kualitas Audit Pada BPK Perwakilan Provinsi Jawa Tengah." UNIVERSITAS ISLAM INDONESIA YOGYAKARTA.

Lestari, Putu Diana Aginia, Desak Made Werastuti, and Edy Sujana. 2015. "Analisis Faktor-Faktor Yang Mempengaruhi Kualitas Audit BPK RI Perwakilan Provinsi Bali." e-Journal S1 Ak Universitas Pendidikan Ganesha 3(1).

Mahzan, Nurmazilah, and Andy Lymer. 2014. "Examining the Adoption of Computer-Assisted Audit Tools and Techniques: Cases of Generalized Audit Software Use by Internal Auditors." Managerial Auditing Journal 29(4): 327–49.

Mardian, Sepky, and Ilya Avianti. 2019. "Improving Audit Quality : Adopting Technology and Risk Management." International Journal of Innovation, Creativity and Change 8(3).

Mubiroh, Siti. 2019. "Analisis Implementasi E-Audit Untuk Pemeriksaan Keuangan Negara Studi Pada BPK RI Perwakilan Daerah Istimewa Yogyakarta." Berkala Akuntansi dan Keuangan Indonesia 04(01): 15–34.

Muhayoca, Risky, and Nita Erika Ariani. 2017. "Pengaruh Teknik Audit Berbantuan Komputer, Kompetensi Auditor, Independensi, Dan Pengalaman Kerja Terhadap Kualitas Audit (Studi Pada Auditor BPK RI Perwakilan Provinsi Aceh)." Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA) 2(4): 31–40.

Natanael, Yunita Althin. 2017. "Pengaruh Kompetensi, Integritas, Dan Pengalaman Auditor Terhadap Kualitas Audit Pada Kantor Inspektorat Aceh Tenggara Kutacane." UMSU.

Nindyastuti, Dewi, and Endang Kiswara. 2014. "Faktor-Faktor Efektivitas Sistem E-Audit (Studi Empirik Pada E-Audit Perjalanan Dinas Bpk Ri Perwakilan Provinsi Jawa Tengah)." Faktor-Faktor Efektivitas Sistem E-Audit (Studi Empirik Pada E-Audit Perjalanan Dinas Bpk Ri Perwakilan Provinsi Jawa Tengah) 3: 275–85.

Ningtyas, Indri, Harun Delamat, and Emylia Yuniartie. 2018. "Pengaruh Pengalaman, Keahlian, Dan Skeptisisme Profesional Terhadap Pendeteksian Kecurangan (Studi Empiris Pada Bpk Ri Perwakilan Sumatera Selatan)." AKUNTABILITAS: Jurnal Penelitian dan Pengembangan Akuntansi 12(2): 113–24.

Nugroho, Y. A. K, and D. E. S. Jatiningsih. 2013. "Dinamika Tim Audit Dan Kualitas Audit." Jurnal Manajemen Teori dan Terapan 6(3): 224–40.

Nurmalasari, Eka Saputri, Hj. Anik Malikah, and Junaidi. 2017. "Pengaruh Pengalaman Kerja Dan Pertimbangan Profesional Auditor Terhadap Kualitas Bahan Bukti Audit (Studi Kasus Pada Kantor Akuntan Publik Di Malang)." Jurnal Ilmiah Riset Akuntansi.

Oklivia, and Aan Marlinah. 2014. "Pengaruh Kompetensi, Independensi Dan Faktor - Faktor Dalam Diri Auditor Lainnya Terhadap Kualitas Audit." Jurnal Bisnis Dan Akuntansi 16(2): 143–57.

Omonuk, J. B., and A. A. Oni. 2015. "Computer Assisted Audit Techniques and Audit Quality in Developing Countries: Evidence from Nigeria." Journal of Internet Banking and Commerce 20(3): 1–18.

P, Dwi Apriana, Sri Rahayu, and Junaidi. 2018. "Pengaruh Kompetensi, Independensi, Profesionalisme Dan Etika Terhadap Kualitas Audit (Studi Empiris Pada BPK RI Perwakilan Provinsi Jambi)." Jurnal Akuntansi & Keuangan Magister Ilmu Akuntansi Universitas Jambi 3(3): 41–55.

Pedrosa, Isabel, and Carlos J. Costa. 2014. "Statutory Auditor's Profile and Computer Assisted Audit Tools and Techniques' Acceptance: Indicators on Firms and Peers' Influence." In ACM International Conference Proceeding Series, , 20–26.

Perdany, Annisa, and Sri Suranta. 2013. "Pengaruh Kompetensi Dan Independensi Auditor Terhadap Kualitas Audit Investigatif Pada Kantor Perwakilan BPK-RI Yogyakarta." Jurnal Akuntansi dan Bisnis.

Purba, Charles Bohlen. 2017. "Opini Dan Status Tindak Lanjut Rekomendasi Badan Pemeriksa Keuangan Pada Pemerintah Daerah Di Kalimantan Barat, Tengah, Dan Timur." Jurnal Akuntansi 18(3): 384–407.

Putra, Putu Saka Sumarsana, and Naniek Noviari. 2013. "Pemanfaatan Teknologi Informasi, Kepercayaan, Dan Kompetensi Pada Penerapan Teknik Audit Sekitar Komputer." E-Jurnal Akuntansi 4(3): 640–54.

Qodriyat, Yodi Ero, and Helmi Yazid. 2018. "Determinan Kualitas Audit Studi Empiris Pada Inspektorat Pemerintah Provinsi Banten." Jurnal Riset Akuntansi Tirtayasa 3(2): 273–89.

Rifan, Ahmad, and Darsono. 2015. "Pengaruh Pengalaman Auditor, Supervisi Dan Independensi Terhadap Kinerja Audit Keuangan Daerah." Pengaruh Pengalaman Auditor, Supervisi Dan Independensi Terhadap Kinerja Audit Keuangan Daerah 4(3): 1–12.

Ritonga, Pardomuan. 2020. "Pengaruh Risiko Kredit, Risiko Solvabilitas Dan Kualitas Audit Terhadap Profitabilitas Perusahaan Serta Implikasinya Terhadap Kualitas Laba." ULTIMA Accounting 12(1): 21–43.

Romney, Matshall B., and Paul John Steinbart. 2014. Information Technology and Innovation Trends in Organizations - ItAIS: The Italian Association for Information Systems Accounting Information Systems Thirteenth Edition.

Sari, E. N. 2015. "The Influence of Governmet Internal Control System, Organizational Culture, Competency and Organizational Comitment on The Accounting Information System Implementation's Success and It's Implication on The Financial Statements Quality." Universitas Padjajaran.

Sari, Eka Nurmala, and Sapta Lestari. 2018. "Pengaruh Kompetensi Dan Time Budget Pressure Terhadap Kualitas Audit Pada Bpk Ri Perwakilan Provinsi Sumatera Utara." Jurnal Riset Akuntansi dan Keuangan 6(1): 81–92.

Siagian, Rida MM, Hardi, and Al Azhar L. 2014. "Faktor- Faktor Yang Berpengaruh Terhadap Audit Judgment (Studi Empiris Pada Badan Pemeriksa Keuangan (BPK) RI Perwakilan Provinsi Riau)." 1(2): 1–15.

Sitorus, Saut Djosua Henrianto. 2018. "Pengaruh Minat Terhadap Pemahaman Laporan Keuangan Dengan Kecerdasan Intelektual Sebagai Variabel Intervening." UMSU.

Sugiyono. 2011. Metode Penelitian Kuantitatif Kualitatif Dan R&D. Bandung: Alfabeta.

Sukriyah, Ika, Akram, and Biana Adha Inapty. 2009. "Pengaruh Pengalaman Kerja, Independensi, Obyektifitas, Integritas Dan Kompetensi Terhadap Kualitas Hasil Pemeriksaan Oleh:" Pengaruh Pengalaman Kerja, Independensi, Obyektifitas, Integritas dan Kompetensi Terhadap Kualitas Hasil Pemeriksaan: 1–38.

Supriyadi, Taufiq. 2019. "Pengaruh Kompetensi Auditor, Penggunaan Teknologi Informasi, Dan Tingkat Kematangan Teknologi Auditee Terhadap Implementasi Sistem E-Audit Dan Dampaknya Kepada Kualitas Audit." Universitas Padjajaran.

Suyono, Eko. 2012. "Determinant Factors Affecting The Audit Quality : An Indonesian Perspective." Global Review of Accounting and Finance 3(2): 42–57.

Tandiontong, Mathius. 2015. Alfabeta Kualitas Audit Dan Pengukurannya.

Tjun, Lauw Tjun, Elyzabet Indrawati Marpaung, and Santy Setiawan. 2012. "Pengaruh Kompetensi Dan Independensi Auditor Terhadap Kualitas Audit." Jurnal Akuntansi 4(1): 33–56.

Wahyuni, Nunung Sri, Muhyarsyah, and Eka Nurmala Sari. 2019. "Pengaruh Sistem Pengendalian Intern Pemerintah Dan Ketersediaan Anggaran Terhadap Efektivitas Penerapan Sistem Informasi Keuangan Daerah Dan Dampaknya Terhadap Kualitas Laporan Keuangan (Studi Pada Pemerintah Provinsi Dan Kabupaten/Kota Se-Sumatera Utara)." In The 1st Multi-Discipinary International Conference University Of Asahan2019, 660–70.

Widarjono, Agus. 2015. Analisis Multivariat Terapan. Yogyakarta: UPP STIM.

Zhang, Xiu-Ye. 2016. Lancaster University "Noncompliance, Financial Reporting Quality and Director Turnover."