

CHAPTER V CONCLUSION AND IMPLICATIONS

A. Conclusion

The aim of this research was to examine the influence of CAATs, competence, and experience on audit quality. The study involved 32 internal auditors working in the Internal Audit Committee of Public Service Agencies located in the regions of Banten, Jakarta, Central Java, and East Java. Based on the data collected and the testing results, the following conclusions were drawn:

1. **Computer-Assisted Audit Techniques (CAATs) are influencing audit quality**, integrating CAATs into internal audit practices can enhance auditor efficiency and effectiveness, contingent upon auditors' readiness and adequate technological support. These findings are consistent with the principles of UTAUT and previous research, underscoring the significant role of technologies like CAATs in improving internal audit quality.
2. **Internal auditor competence does not influence audit quality**, this indicates that while enhancing auditor competency is important, additional competency improvement does not significantly enhance audit quality in this context. However, competency remains crucial for ensuring effective audits, despite the complexity of factors influencing audit quality that need to be considered.
3. **Internal auditor experience partially influences audit quality**, this experience plays a crucial role in enhancing the auditor's decision-making abilities and facilitating error detection within audit objects. These findings

underscore the importance of expertise and experience in maintaining audit quality and the integrity of financial reporting processes.

4. **CAATs, internal auditor competence, and internal auditor experience simultaneously influence audit quality**, this recognizes the complex interplay between technological tools, auditor skills, and experience in determining overall audit quality. Emphasizing the importance of integrating CAATs and auditor expertise underscores the comprehensive enhancement of audit quality.

B. Implications

The researchers hope that this study will encourage internal auditors, especially those who are the focus of this research, to uphold and enhance their competence and experience when conducting audit processes, thereby ensuring high-quality audit outcomes, and fostering greater trust in BLU universities. Furthermore, auditors are urged to adhere to all regulations outlined in the Public Accountant Code of Ethics and Minister of Finance Regulation No. 102 of 2022 concerning BLU Management. This research is also expected to contribute empirically to the Internal Audit Committee, encouraging them to prioritize policies related to competence, objectivity, and professional auditor ethics to enhance the performance quality and internal control of auditors, thereby yielding high-quality audit outcomes.

Based on the results of the study, it can be obtained some implications are as follows:

1. Theoretical Implications

- a. CAATs aligns with the Unified Theory of Acceptance and Use of Technology (UTAUT) framework underlying the hypothesis. According to UTAUT, this study highlights the critical role of auditor behavioural intention and performance expectations.
- b. CAATs integration aligns with the principles of stewardship in the university internal audit environment, emphasizing the role of internal auditors as custodians responsible for safeguarding organizational resources and policies. By leveraging technology such as CAATs, internal auditors can fulfil their oversight role more efficiently, ensuring effective and transparent resource management while upholding integrity and professionalism in university audit practices.
- c. Auditors with more experience tend to produce better audit outcomes, aligning with the stewardship theory in university internal audit settings. As auditors gain experience, they are better equipped to manage university resources and conduct audits with integrity and professionalism, ultimately contributing to higher-quality audit outcomes.

2. Practical Implications

- a. The full potential of CAATs to improve audit quality depends on auditors' readiness to apply and leverage them efficiently. This underscores the importance of auditors' willingness and confidence in technology adoption, as well as supportive conditions like training and infrastructure, to facilitate effective technology utilization and enhance audit quality.

- b. Recognizing the pivotal role of internal auditors' experience and competence in shaping audit quality, universities should underscore the significance of internal auditors in upholding the integrity, transparency, and efficiency of university resource management.

C. Research Limitation and Suggestions

This study has several limitations that may affect the accuracy of the research findings, including:

1. Limitation

- a. The sample size utilized is relatively small as the research was conducted at only a few universities, and only 58% of the total from 55 respondents were able to fill out the questionnaire due to limited involvement of intermediary representatives at some universities. Additionally, specific characteristics complicate providing assurance that all respondents will complete the questionnaire comprehensively, thus affecting the generalization of the research findings to other settings or populations. The limitation in the number of participating respondents is attributed to constraints in time, resources, and respondent accessibility.
- b. The use of a significance level of 0.1 or a confidence level of 90% in this study may be attributed to the limited number of respondents. by using a lower significance level 0.1, this study reduces the risk of making errors in rejecting or accepting the tested hypotheses.

2. Suggestions

The researchers hope that future studies will be able to present more accurate and high-quality research results with the following suggestions:

- a. Future research is expected to pay more attention to the appropriate number and timing of questionnaires to be distributed and subsequently used for data processing, thus yielding stronger research outcomes.
- b. Subsequent studies are encouraged to expand the geographical distribution of questionnaires to ensure more comprehensive and accurate research findings.
- c. For future researchers, it is recommended to incorporate a broader range of sources and literature relevant to the research topic.
- d. Future researchers are urged to include additional independent variables to enhance result variability, thereby uncovering other factors that may influence audit quality, such as independence, audit fees, due professional care, risk management quality, etc.

