

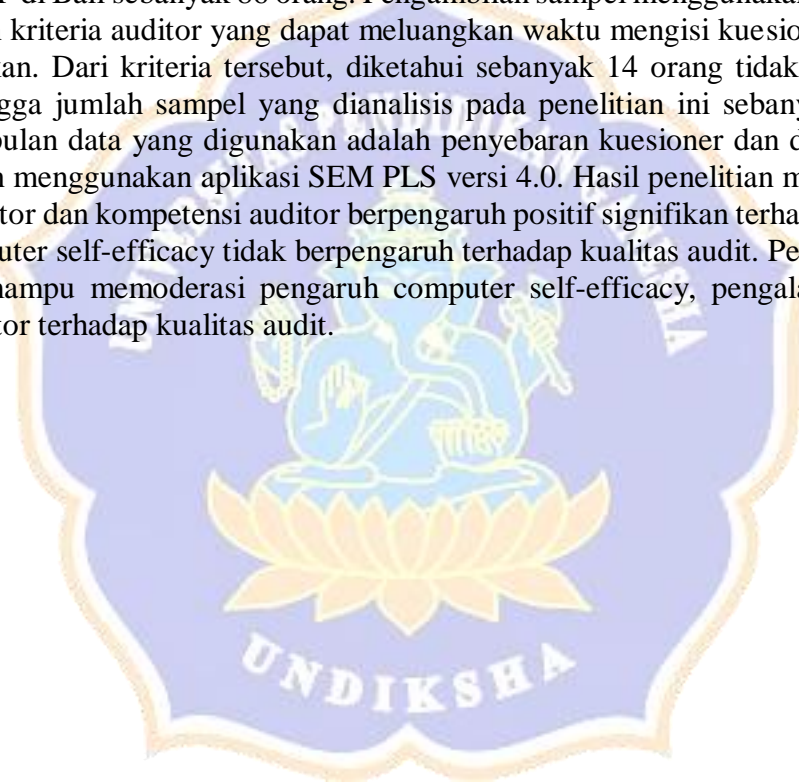
## ABSTRAK

**Hapsara, I Made Yoga (2024)**, *Pengaruh Computer Self-Efficacy, Pengalaman Auditor, dan Kompetensi Terhadap Kualitas Audit dengan Penggunaan Aplikasi ATLAS sebagai Pemoderasi*. Tesis, Akuntansi, Program Pascasarjana, Universitas Pendidikan Ganesha.

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*Kata-kata kunci: kualitas audit, computer self-efficacy, pengalaman, kompetensi*

Riset ini memiliki tujuan guna dipakai menganalisis pengaruh beberapa variabel, yaitu: (1) computer self-efficacy, (2) pengalaman auditor, (3) kompetensi auditor terhadap kualitas audit yang dimoderasi penggunaan aplikasi ATLAS. Populasi pada penelitian ini adalah auditor yang bekerja pada KAP di Bali sebanyak 86 orang. Pengambilan sampel menggunakan teknik purposive sampling dengan kriteria auditor yang dapat meluangkan waktu mengisi kuesioner dan kuesioner yang dikembalikan. Dari kriteria tersebut, diketahui sebanyak 14 orang tidak bersedia mengisi kuesioner, sehingga jumlah sampel yang dianalisis pada penelitian ini sebanyak 72 kuesioner. Teknik pengumpulan data yang digunakan adalah penyebaran kuesioner dan dokumentasi. Data dianalisis dengan menggunakan aplikasi SEM PLS versi 4.0. Hasil penelitian menemukan bahwa pengalaman auditor dan kompetensi auditor berpengaruh positif signifikan terhadap kualitas audit, sedangkan computer self-efficacy tidak berpengaruh terhadap kualitas audit. Penggunaan aplikasi ATLAS tidak mampu memoderasi pengaruh computer self-efficacy, pengalaman auditor dan kompetensi auditor terhadap kualitas audit.



## ABSTRACT

**Hapsara, I Made Yoga (2024)**, *The Influence of Computer Self-Efficacy, Auditor Experience, and Competence on Audit Quality with the Use of the ATLAS Application as a Moderator*. Thesis, Accounting, Postgraduate Program, Ganesha University of Education

This thesis has been approved and examined by Supervisor I: Prof. Dr. Gede Adi Yuniarta, S.E.Ak, M.Si and Supervisor II: Prof. Dr. I Gusti Ayu Purnamawati, SE., Ak., M.Si.

Key words: audit quality, computer self-efficacy, experience, competency

This study aims to analyze the influence of several variables, namely: (1) computer self-efficacy, (2) auditor experience, (3) auditor competence on audit quality moderated by the use of the ATLAS application. The population in this study were 86 auditors working at KAP in Bali. Sampling used a purposive sampling technique with the criteria of auditors who could spare time to fill out the questionnaire and the questionnaires that were returned. From these criteria, it was found that 14 people were unwilling to fill out the questionnaire, so the number of samples analyzed in this study was 72 questionnaires. The data collection technique used was distributing questionnaires and documentation. Data were analyzed using the SEM PLS version 4.0 application. The results of the study found that auditor experience and auditor competence had a significant positive effect on audit quality, while computer self-efficacy had no effect on audit quality. The use of the ATLAS application was unable to moderate the influence of computer self-efficacy, auditor experience and auditor competence on audit quality.

