PENGARUH PENGGUNAAN TEKNOLOGI AUDIT DAN *DATA ANALYTICS* TERHADAP PERSEPSI AUDITOR ATAS KEANDALAN LAPORAN KEUANGAN DENGAN KUALITAS AUDIT SEBAGAI VARIABEL MEDIASI

(Studi Kasus Pada Kantor Akuntan Publik Di Kota Bandung)

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ABSTRAK

Penelitian ini menguji Audit *Technology* Paradox, di mana investasi digital tidak selalu meningkatkan persepsi keandalan laporan keuangan akibat celah kualitas audit. Penelitian bertujuan menganalisis pengaruh teknologi audit dan data analytics terhadap persepsi keandalan laporan keuangan, dengan kualitas audit sebagai variabel mediasi. Subjek penelitian melibatkan 39 auditor KAP di Bandung yang dipilih melalui purposive sampling. Metode kuantitatif digunakan dengan kuesioner skala Likert melalui pengumpulan data langsung.

Hasil analisis menunjukkan teknologi dan data analytics berpengaruh positif signifikan terhadap kualitas audit serta persepsi keandalan laporan keuangan. Berdasarkan hasil pengolahan data, variabel penelitian ini secara simultan memberikan kontribusi sebesar 90,5% terhadap persepsi keandalan laporan keuangan, sementara 9,5% sisanya dipengaruhi faktor lain. Kualitas audit terbukti memediasi hubungan tersebut secara parsial, menegaskan bahwa teknologi efektif jika didukung skeptisisme profesional yang kuat. Kesimpulannya, teknologi adalah alat bantu, namun keputusan akhir tetap pada professional judgment. KAP disarankan mengimbangi investasi infrastruktur dengan pelatihan literasi digital rutin.

Kata Kunci: Teknologi Audit, *Data Analytics*, Kualitas Audit, Keandalan Laporan Keuangan, KAP Bandung.

THE INFLUENCE OF AUDIT TECHNOLOGY AND DATA ANALYTICS ON AUDITORS' PERCEPTION OF FINANCIAL STATEMENT RELIABILITY WITH AUDIT QUALITY AS A MEDIATING VARIABLE
(A Case Study Of Public Accounting Firms In Bandung)

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ABSTRACT

This research examines the Audit Technology Paradox, where digital investments do not consistently improve the perceived reliability of financial statements due to audit quality gaps. It aims to analyze the impact of audit technology and data analytics on auditors' perceptions of financial statement reliability, mediated by audit quality. Subjects include 39 auditors from KAPs in Bandung, selected via purposive sampling. A quantitative method was applied, utilizing Likert scale questionnaires and direct data collection.

Findings reveal that audit technology and data analytics significantly influence audit quality and the perceived reliability of financial statements. Statistical analysis shows these variables simultaneously contribute 90.5% to the perception of financial statement reliability, while the remaining 9.5% is influenced by external factors. Audit quality acts as a partial mediator, indicating that technology enhances trust when reinforced by strong professional skepticism. In conclusion, technology serves as a supporting tool, while final decisions rely on professional judgment. KAPs are recommended to balance infrastructure investment with regular digital literacy training.

Keywords: Audit Technology, Data Analytics, Audit Quality, Financial Statement Reliability, Bandung KAPs.