

The Application of the UTAUT Model on Behavioural Intention to Use Artificial Intelligence in the Audit Process

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Abstract

This study examines the influence of the dimensions of the Unified Theory of Acceptance and Use of Technology (UTAUT), namely, effort expectancy, performance expectancy, and social influence, on auditors' behavioural intention to adopt artificial intelligence in the audit process. A quantitative research design was employed, making use of primary data procured via a questionnaire measured using a Likert scale. The study population consisted of auditors working at 10 major public accounting firms in Indonesia. The sample was selected using purposive sampling. Of the 80 questionnaires distributed, 66 were returned and met the criteria for analysis. By utilizing Structural Equation Modelling (SEM), the data were analyzed. The results indicate that it has not obtained sufficient statistical evidence regarding the specific influence of the three constructs and the results need to be interpreted with caution because discriminant validity has not been met.

Keywords: *Effort Expectancy, Performance Expectancy, Social Influence, Behavioural Intention, Artificial Intelligence*

Penerapan Model UTAUT Terhadap *Behavioural Intention* *Artificial Intelligence* Dalam Proses Audit

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Abstrak

Penelitian ini difokuskan untuk menguji sejauh mana dimensi-dimensi dalam *Unified Theory of Acceptance and Use of Technology* (UTAUT), yang meliputi *effort expectancy*, *performance expectancy*, dan *social influence*, berperan dalam membentuk *behavioural intention* auditor untuk memanfaatkan *artificial intelligence* pada pelaksanaan proses audit. Pendekatan yang diterapkan dalam penelitian ini bersifat kuantitatif dengan memanfaatkan data primer yang dihimpun melalui penyebaran kuesioner berformat skala Likert sebagai alat pengumpulan data. Subjek penelitian terdiri atas auditor yang berkarir di sepuluh Kantor Akuntan Publik (KAP) terbesar di Indonesia, sedangkan penentuan responden dilakukan menggunakan metode *purposive sampling*. Terdapat 66 kuesioner dari total 80 kuesioner yang dibagikan sukses dikumpulkan kembali dan mencapai kriteria/syarat untuk diolah lebih lanjut. Selanjutnya, pengujian data dilaksanakan dengan mengutilisasikan pendekatan *Structural Equation Modelling* (SEM). Hasil penelitian mengindikasikan bahwa penelitian belum memperoleh bukti statistik yang memadai mengenai pengaruh spesifik ketiga konstruk dan hasil perlu diinterpretasikan secara hati-hati karena validitas diskriminan belum terpenuhi.

Kata Kunci : *Effort Expectancy, Performance Expectancy, Social Influence, Behavioural Intention, Artificial Intelligence*