

INTISARI

Tujuan – Penelitian ini bertujuan Untuk menganalisis proses adopsi continuous auditing (CA) di organisasi pemerintah dan mengidentifikasi penyebab perbedaan adopsi CA yang terjadi di Kementerian/ Lembaga Negara Indonesia.

Metode Penelitian – Penelitian ini dikategorikan sebagai penelitian kualitatif pendekatan studi kasus dengan objek penelitian pada lima belas Kementerian/ Lembaga Negara di Indonesia.

Temuan – Hasil penelitian menunjukkan bahwa belum seluruh APIP kementerian/ lembaga negara berhasil menerapkan continuous auditing. APIP Kementerian/ memiliki kondisi yang beragam sehingga memengaruhi proses adopsi continuous auditing. Perbedaan kondisi ini ditemukan pada konteks teknologi, organisasi dan dukungan serta dorongan pihak eksternal. Penelitian ini menghasilkan temuan studi yang menunjukkan bahwa tidak seluruh kementerian/ lembaga negara telah memiliki faktor pendukung yang dibutuhkan untuk mengembangkan continuous auditing.

Orisinalitas – Analisis adopsi teknologi audit dengan melibatkan nonpengguna di lingkungan organisasi pemerintah masih sangat terbatas dilakukan di Indonesia. Selain itu, penggunaan teori DOI serta kerangka TOE dalam penelitian ini mengeksplorasi aspek yang berpengaruh dalam adopsi CA oleh auditor internal pada organisasi sektor publik secara luas, mendalam, dan lengkap.

Keterbatasan – Keterbatasan dalam penelitian ini yaitu tidak dapat menggeneralisasi kondisi pada organisasi audit internal pemerintah di negara lain dan pengujian triangulasi tidak dapat dilakukan secara seragam.

Kata kunci – *continuous auditing*, organisasi pemerintah, kementerian/ lembaga negara.

ABSTRACT

Objective – This study aims to analyze the process of adopting continuous auditing (CA) in government organizations and to identify the causes of differences in CA adoption that occur in ministries/state institutions of the Republic of Indonesia.

Method – This study is a qualitative research with a case study approach to examine fifteen ministries/state institutions in Indonesia.

Findings – The results of the study indicate that not all Government Internal Supervisory Apparatus (APIP) of ministries/state institutions have succeeded in implementing continuous auditing. There are different conditions in the APIP of ministries/state institutions that affect the adoption process of continuous auditing. Differences are found in the context of technology, organization, as well as support and encouragement from external parties. The findings of this study show that not all ministries/state institutions have the supporting factors needed to develop continuous auditing.

Originality – Analysis towards the adoption of audit technology by involving non-users in government organizations is still very limited in Indonesia. In addition, the uses of DOI theory and the TOE framework in this study explore aspects that influence the adoption of CA by internal auditors in public sector organizations in a broad, in-depth, and comprehensive manner.

Limitation – The limitation of this study is that it cannot generalize the conditions of government internal audit organizations in other countries and does not measure quantitatively the magnitude of the influence of technological, organizational, and environmental aspects on the CA adoption process.

Keywords – continuous auditing, government organizations, ministries/state institutions.