



INTISARI

Tujuan : Menganalisis kesiapan auditor junior dan calon auditor dalam mengadopsi teknologi digital 4.0 menggunakan pendekatan *Technology Readiness Index* (TRI) dengan empat dimensi utamanya yaitu optimisme, inovasi, ketidaknyamanan dan ketidakamanan.

Metodologi Penelitian : Penelitian menggunakan metode campuran (*mixed methods*) dengan strategi *convergent parallel design*, kepada 100 responden kuantitatif dan 5 narasumber wawancara. Teknik analisis regresi linier berganda serta analisis tematik digunakan.

Temuan : Optimisme dan inovasi berpengaruh positif dan signifikan terhadap kesiapan auditor junior dan calon auditor dalam menghadapi teknologi digital 4.0. Sebaliknya, ketidaknyamanan dan ketidakamanan tidak memberikan pengaruh yang signifikan. Hasil ini diperkuat oleh wawancara yang menunjukkan bahwa meskipun terdapat hambatan teknis dan psikologis, responden tetap memiliki sikap positif dan dorongan belajar yang kuat terhadap penggunaan teknologi digital dalam audit. Temuan ini menekankan pentingnya penguatan dimensi motivator dalam strategi pelatihan teknologi berbasis TRI.

Orisinalitas : Studi ini memberikan kontribusi dengan menggabungkan pendekatan kuantitatif dan kualitatif dalam menilai empat dimensi utama TRI (optimisme, inovasi, ketidaknyamanan, dan ketidakamanan) dalam konteks profesi audit.

Kesimpulan : Kesiapan teknologi auditor muda dipengaruhi lebih besar oleh faktor psikologis positif dibandingkan hambatan teknis, dengan implikasi perlunya intervensi pelatihan yang holistik dari institusi pendidikan dan firma audit.

Kata Kunci - Teknologi Digital 4.0, TRI, Auditor Junior, Calon Auditor, Inovasi, Optimisme, Audit Digital

ABSTRACT

Objective : This study aims to analyze the readiness of junior auditors and prospective auditors in adopting Digital Technology 4.0 using the Technology Readiness Index (TRI) approach, which consists of four main dimensions: optimism, innovativeness, discomfort, and insecurity.

Research Methodology : This research employed a mixed-methods approach using a convergent parallel design strategy. Data were collected from 100 quantitative respondents and 5 qualitative interviewees. Multiple linear regression analysis and thematic analysis were utilized to examine the data.

Findings : Optimism and innovativeness have a positive and significant impact on the readiness of junior auditors and prospective auditors to face Digital Technology 4.0. In contrast, discomfort and insecurity were found to have no significant impact. These results are supported by qualitative interviews, which reveal that despite technical and psychological barriers, respondents still demonstrate a positive attitude and strong motivation to learn and utilize digital technology in audit practices. These findings highlight the importance of strengthening motivational dimensions in technology training strategies based on the TRI framework.

Originality : This study contributes by integrating quantitative and qualitative approaches to assess the four main dimensions of TRI (optimism, innovativeness, discomfort, and insecurity) within the auditing profession context.

Conclusion : The technological readiness of young auditors is more strongly influenced by positive psychological factors than by technical barriers. This implies the need for holistic training interventions from educational institutions and audit firms.

Keywords: Digital Technology 4.0, TRI, Junior Auditors, Prospective Auditors, Innovativeness, Optimism, Digital Audit.