



INTISARI

Penelitian ini menguji pengaruh transformasi digital perusahaan terhadap efisiensi audit serta peran kecakapan manajerial dalam memoderasi hubungan tersebut berdasarkan perspektif Teori Sistem Socioteknis. Studi ini menggunakan pendekatan kuantitatif dengan data panel perusahaan publik Indonesia periode 2016–2024. Data diperoleh dari LSEG, S&P Capital IQ, Osiris, dan laporan tahunan. Sampel akhir mencakup 2.959 observasi perusahaan-tahun. Hipotesis diuji menggunakan regresi data panel *fixed effect* dengan *moderated regression analysis* (MRA) dan *clustered standard errors* pada tingkat perusahaan, serta dilengkapi uji ketahanan dan partisi sampel. Transformasi digital berpengaruh positif signifikan terhadap lamanya waktu pelaporan audit, yang menunjukkan penurunan efisiensi audit. Kecakapan manajerial terbukti memperlemah pengaruh tersebut. Hasil konsisten pada berbagai uji ketahanan. Efek utama dan moderasi lebih menonjol pada perusahaan nonteknologi tinggi, perusahaan yang diaudit non-*Big 4*, serta auditor tanpa keahlian digital, dan paling kuat pada fase awal ekspansi transformasi digital hingga awal pandemi COVID-19. Pada industri perbankan, efek utama dan moderasi tidak signifikan. Studi ini terbatas pada konteks Indonesia. Temuan mendukung relevansi Teori Sistem Socioteknis dan menegaskan peran kecakapan manajerial sebagai faktor kondisional. Secara praktis, hasil menekankan pentingnya penguatan kapabilitas manajerial dan kesiapan audit digital.

Kata kunci: transformasi digital perusahaan, efisiensi audit, kecakapan manajerial, risiko audit, teori sistem socioteknis



ABSTRACT

This study examines the effect of corporate digital transformation on audit efficiency and investigates the moderating role of managerial ability from a Sociotechnical Systems perspective. Using panel data of Indonesian publicly listed firms for the period 2016–2024, the final sample comprises 2,959 firm-year observations obtained from LSEG, S&P Capital IQ, Osiris, and annual reports. Hypotheses are tested using fixed-effects panel regression with moderated regression analysis (MRA), and firm-level clustered standard errors, complemented by robustness and subsample analyses. The results show that corporate digital transformation is positively and significantly associated with audit report lag, indicating lower audit efficiency. Managerial ability mitigates this relationship, suggesting that capable management can contain the additional audit effort arising from digital transformation. The results remain robust across alternative variable measures. The main and moderating effects are more pronounced among non-high-tech firms, firms audited by non-Big 4 auditors, and firms audited by audit firms without digital expertise. The effects are strongest during the early expansion phase of digital transformation and the initial phase of the COVID-19 pandemic. In contrast, both effects are insignificant in the banking sector. This study is limited to publicly listed firms in Indonesia, a context characterized by relatively early-stage digital transformation maturity. The findings support the relevance of Sociotechnical Systems Theory in auditing. Practically, the results underscore the importance of managerial capability development and digital audit readiness.

Keywords: corporate digital transformation, audit efficiency, managerial ability, audit risk, sociotechnical systems theory