

## INTISARI

Penelitian ini bertujuan untuk mengeksplorasi utilisasi *Generalized Audit Software* (GAS), mengeksplorasi faktor-faktor yang mempengaruhi utilisasi GAS, dan meneliti pengaruh GAS terhadap kinerja *audit associate* di KAP *big four* Indonesia. Penelitian ini merupakan jenis penelitian kuantitatif menggunakan metode survei. Rerangka dari *theory of planned behavior* hanya digunakan untuk menjelaskan model penelitian ini. Penelitian ini menggunakan data primer dengan sampel *audit associate* yang mencakup audit junior dan audit senior di KAP *big four* Indonesia. Data diperoleh menggunakan kuesioner yang disebarakan melalui *google form*. Hasil survei menunjukkan 81,6% *audit associate* di KAP *big four* Indonesia sudah menggunakan GAS. Faktor-faktor yang mempengaruhi utilisasi GAS adalah faktor klien dan faktor profesi audit. Hasil survei menunjukkan bahwa GAS memiliki pengaruh yang cukup baik terhadap kinerja *audit associate*. GAS memiliki pengaruh yang paling baik terhadap kinerja *audit associate* ketika digunakan untuk audit laporan keuangan.

Kata Kunci: utilisasi, auditor eksternal, *audit associate*, *Computer Assisted Audit Techniques* (CAATs), *Generalized Audit Software* (GAS), Kantor Akuntan Publik (KAP), *big four*

## **ABSTRACT**

This study aims to explore GAS utilization, factors which affect GAS utilization and to examine the impact of GAS on audit associate's performance in big four public accountant firms. The kind of this research is quantitative with survey method. Theory of planned behavior is used to explain the research model. This study uses primary data with a sample of audit associate (senior and junior auditors) who work in big four public accountant firms. Data is obtained from a questionnaire which is distributed to respondents by google form. Survey's result shows that 81,6% audit associate in big four public accounting firms already use GAS. Factors which influence GAS utilization are client and audit profession factors. The survey result shows that GAS has an adequately good influence on audit associate's performance. GAS has the best influence on audit associate's performance when it's used for financial statement audit.

**Keywords:** utilization, external auditors, audit associate, Computer Assisted Audit Techniques (CAATs), Generalized Audit Software (GAS), public accountant firms, big four