

**ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI *CLOUD
COMPUTING SELF-EFFICACY* AUDITOR EKSTERNAL DI INDONESIA**

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INTISARI

Kapasitas absorptif individual terkait teknologi *Cloud Computing*/Komputasi Awan, berpengaruh secara positif terhadap keyakinan yang dimiliki oleh auditor eksternal dalam mempelajari dan menggunakan teknologi secara kompeten (*cloud computing self-efficacy*). Penelitian ini menggunakan teori kapasitas absorptif dan *self-efficacy* sebagai landasan teoritis. Penelitian menunjukkan bahwa untuk memiliki *cloud computing self-efficacy* dalam melakukan pekerjaan audit, auditor eksternal perlu berfokus pada empat dimensi dari kapasitas absorptif: Pengetahuan Terdahulu yang Relevan, Jaringan Komunikasi, Kemampuan Kognitif, dan Iklim Komunikasi. Regresi linier berganda, diterapkan pada sampel auditor eksternal yang relatif besar ($n = 160$), menunjukkan hubungan positif dan signifikan antara kapasitas absorptif dan *cloud-computing self-efficacy*. Dengan minimnya penelitian terdahulu mengenai topik ini, penelitian ini menawarkan gambaran umum atas hubungan antara kapasitas absorptif dan *cloud computing self-efficacy* bagi auditor eksternal. *Cloud computing self-efficacy* diyakini merupakan faktor yang penting dalam melakukan audit kepada klien pengguna *cloud* di era Revolusi Industri 4.0.

Kata Kunci: komputasi awan, *cloud computing*, teori kapasitas absorptif, teori *self-efficacy*, auditor eksternal, auditor eksternal Indonesia, regresi linier berganda.

***ANALYSIS OF FACTORS AFFECTING EXTERNAL AUDITORS' CLOUD
COMPUTING SELF-EFFICACY IN INDONESIA***

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ABSTRACT

Individual's absorptive capacity regarding Cloud Computing technology, positively influences the beliefs held by external auditors in learning and using the technology competently (cloud computing self-efficacy). This study uses the theory of absorptive capacity and self-efficacy as its theoretical foundation. This study shows that for external auditors to have cloud computing self-efficacy in conducting an audit, they need to focus on four dimensions of absorptive capacity: Relevant Prior Knowledge, Communication Network, Cognitive Capabilities, and Communication Climate. Multiple linear regression, applied to a relatively large sample of external auditors ($n = 160$), indicates positive, and significant relationships between absorptive capacity and cloud computing self-efficacy. Considering the lack of prior research on this topic, this study offers an overview of the relationship between absorptive capacity and cloud computing self-efficacy for external auditors. Cloud computing self-efficacy is believed to be an important factor in conducting an audit for clients who use cloud technology in the Industrial Revolution 4.0 era.

Keywords: *cloud computing, absorptive capacity theory, self-efficacy theory, external auditors, Indonesian external auditors, multiple linear regression.*