

The Effect of Regulatory Compliance and Digital Audit Adoption on Auditor Performance and Financial Reporting Accuracy in Indonesia

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ABSTRACT

The financial reporting landscape in Indonesia is marked by a complex interplay of regulatory compliance and the adoption of digital audit technologies. This study conducted a quantitative analysis to investigate the relationships between regulatory compliance, digital audit adoption, auditor performance, and financial reporting accuracy. The results revealed a robust positive association between regulatory compliance and both auditor performance and financial reporting accuracy. Regulatory compliance emerged as a vital driver of effective auditing and higher financial reporting accuracy in the Indonesian context. In contrast, digital audit adoption, while promising, did not exhibit a significant impact on auditor performance or financial reporting accuracy. The findings underline the importance of regulatory adherence in fostering financial transparency and accountability, and they offer valuable insights for auditors, organizations, and regulatory bodies in Indonesia.

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1. INTRODUCTION

In the era of digitalization, the field of auditing is undergoing significant changes, with a focus on improving the quality of services through information technology utilization [1]. This trend is not limited to specific countries, as even Russian auditing practices are being actively reformed to enhance the efficiency of spending public funds for strategic projects [2]. The audit profession is also experiencing a shift towards a new type of audit, the EPSAC value audit, which emphasizes non-financial information and critical engagement areas such as e-commerce and artificial intelligence. The

COVID-19 pandemic has further highlighted the need for technological advancements in auditing, with a particular focus on continuous auditing and the implementation of digital audit platforms [3], [4]. These developments aim to ensure accurate financial reporting while adapting to the changing business environment and leveraging the potential of digital technologies [5].

The audit profession has evolved significantly in recent years due to the emergence of digital audit technology. This technology promises increased efficiency, accuracy, and potentially deeper insights in the audit process. The traditional manual, paper-based, and resource-intensive audits

have been replaced by digital tools and techniques. These advancements have transformed the profession and allowed auditors to leverage data processing technology such as data mining, big data analytics, and data visualization [6]–[8]. In addition, there is a growing recognition of the need for auditors to focus on non-financial information and engage with emerging areas such as e-commerce, cybersecurity, and artificial intelligence [9]. The use of artificial intelligence knowledge bases and the integration of expertise beyond traditional financial knowledge are becoming essential for auditors to navigate the complexities of the changing business environment and enhance the quality of audits [10]. These developments are particularly relevant in Indonesia, where the importance of the audit profession is increasing as the country's economy develops and diversifies [11].

Regulatory compliance is crucial for financial reporting and auditing, ensuring organizations adhere to accounting standards and legal obligations [12]–[14]. In Indonesia, regulatory bodies such as the Financial Services Authority (OJK), Bank Indonesia (BI), and the Indonesian Institute of Accountants (IAI) have established a comprehensive framework for organizations to comply with in their financial reporting [15], [16]. Effective regulatory compliance is essential for maintaining the quality and integrity of financial information, as well as instilling confidence in the financial markets [17].

Nonetheless, the relationship between these elements and their combined influence on auditor performance and financial reporting accuracy is still largely unknown, even as Indonesia adopts digital audit solutions and struggles with regulatory compliance [18]–[20]. Although earlier studies have looked at the effects of adopting digital audits or complying with regulations separately, Indonesia's particular situation demands a thorough analysis of how these variables work together to affect auditor performance and financial reporting accuracy. In the Indonesian context, this study aims to close this research gap by elucidating the intricate interaction among regulatory

compliance, adoption of digital audits, auditor performance, and accuracy of financial reporting. The impact of digital audit adoption and regulatory compliance on auditor performance and financial reporting accuracy in Indonesia is a significant research topic that this study attempts to explore. Although a body of literature has been written about each of these elements separately, there is still a lack of research on how these elements work together.

2. LITERATURE REVIEW

2.1 *Regulatory Compliance and Auditor Performance*

Regulatory compliance is an important aspect of the auditing profession in Indonesia, with entities such as the Financial Services Authority (OJK), Bank Indonesia (BI), and the Indonesian Institute of Accountants (IAI) providing oversight [21]. There is a growing body of research on the impact of regulatory compliance on auditor performance in Indonesia [16].

Compliance with accounting and auditing standards has been found to be positively correlated with auditor performance and audit quality [22]. Adhering to regulatory requirements increases the likelihood of identifying material misstatements in financial statements, leading to improved accuracy in financial reporting [23]. However, some studies suggest that excessive regulatory burden may negatively impact auditor performance, potentially leading to audit fatigue and hindering audit effectiveness [24].

2.2 *Digital Audit Adoption and Auditor Performance*

The advent of digital audit technologies has revolutionized the auditing process, offering the promise of enhanced efficiency, accuracy, and insights [1]. The integration of digital tools and techniques into the audit process has the potential to

significantly impact auditor performance. In the Indonesian context, the adoption of digital audit methods faces unique challenges and opportunities [25], [26]. The digitalization of audit activities can help address issues such as difficulties in maintaining audit indicator data, manual evidence keeping, and long report generation processes [27]. Additionally, digital transformation can improve audit efficiency, reduce audit risk, and save audit costs. The usage of big data analytics, artificial intelligence, blockchain technology, and robotic process automation in auditing can contribute to more reliable and higher-quality reporting, leading to increased trust among stakeholders. Therefore, embracing digital technologies in auditing is crucial for Indonesian auditors to respond to the challenges of digitalization in a systematic and high-quality way.

Auditors in Indonesia who embraced digital audit tools reported higher efficiency and improved ability to detect financial irregularities [28]. The adoption of digital audit technologies has also been associated with improved access to data, allowing auditors to conduct more thorough and timely audits [29]. Researchers have highlighted the role of data analytics and continuous auditing in enhancing auditor performance in the Indonesian context [30]. However, challenges related to the integration of digital audit technologies have been noted, including the need for training and the management of data security and privacy concerns [31].

2.3 Research Gap

The body of research on the subject emphasises the significance of financial reporting accuracy, auditor performance, digital audit adoption, and regulatory compliance. Regarding the combined effects of

regulatory compliance and the implementation of digital audit on auditor performance and financial reporting accuracy in Indonesia, there is a clear study vacuum. Although some studies have looked at these issues separately, a more comprehensive knowledge of how they interact is necessary given the particular circumstances of Indonesia.

3. METHODS

A quantitative research approach was used to analyze numerical data and establish empirical relationships between regulatory compliance, digital audit adoption, auditor performance, and financial reporting accuracy. This approach allows for the systematic examination of variables and their interactions in a controlled research environment.

3.1 Data Collection

Primary data for this study was collected through a survey/questionnaire and observational research.

The survey was designed to collect data from a sample of 100 auditors and financial professionals in Indonesia. The questionnaire consisted of structured questions relating to regulatory compliance, digital audit adoption, auditor performance, and financial reporting accuracy. A stratified random sampling method was used to select survey participants, to ensure representation of auditors and financial professionals across different levels of experience and company sizes.

a. Data Collection Procedure

1. Selection: Companies were selected by industry and size to represent a diverse range of organizational practices.
2. Observation Criteria: Criteria and checklists were developed to guide observations, ensuring consistency and relevance.
3. Access and Permission: Companies provided access to

their sites and gave permission for the research team to observe their audit procedures.

3.2 Secondary Data

Secondary data sources included existing reports, financial statements, and relevant literature related to regulatory compliance, digital audit adoption, auditor performance, and financial reporting accuracy in Indonesia. These sources provided context and background information for this study.

3.3 Data Analysis

Data analysis was conducted using SPSS statistical software. The following analysis methods were used to answer the research questions and test the hypotheses:

- a. Descriptive statistics, including mean, median, standard deviation, and frequency, were calculated to summarize and present the characteristics of the data collected. This provides a preliminary picture of the variables under study.
- b. Correlation analysis was performed to examine the relationships between the variables, specifically the extent and direction of the relationships between regulatory compliance, digital audit adoption, auditor performance, and financial reporting accuracy.
- c. Regression analysis was used to assess the impact of regulatory compliance and digital audit adoption on auditor performance and financial reporting accuracy. Multiple regression models were used to test the hypotheses. The statistical significance and effect size of the relationships were evaluated.

4. RESULTS AND DISCUSSION

4.1 Results

a. Descriptive Statistics

Descriptive statistics provide an initial overview of the data

collected in the study. The means, medians, standard deviations, and frequencies for the variables under investigation are presented. Descriptive statistics for regulatory compliance indicate that, on average, organizations in the sample exhibit a high level of compliance with Indonesian accounting and auditing standards. The mean compliance score is 4.2 on a 5-point scale, with a standard deviation of 0.6, suggesting relatively low variability in compliance levels among the organizations. The data on digital audit adoption reveals that the majority of organizations have integrated digital audit technologies into their auditing processes. The mean digital audit adoption score is 3.8 on a 5-point scale, with a standard deviation of 0.7, indicating moderate variability in the adoption levels among the organizations.

Auditor performance is measured by the ability to identify material misstatements in financial statements. The mean performance score is 7.2 on a 10-point scale, with a standard deviation of 1.4, suggesting some variability in the performance levels of auditors. Financial reporting accuracy, as assessed by the rate of financial restatements or corrections, is relatively low. The mean accuracy score is 0.15, with a standard deviation of 0.08, indicating a moderate level of financial reporting inaccuracies.

b. Correlation Analysis

The correlation analysis explores the relationships between the variables in the study. Specifically, it examines the degree and direction of association between regulatory compliance, digital audit adoption, auditor performance, and financial reporting accuracy.

Tabel 1. Uji autokorelasi setelah transformasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.724 ^a	.765	.755	2303.56121	1.167

a. Predictors: (Constant), Regulatory Compliance, Digital Audit Adoption

b. Dependent Variabel: Auditor Performance, Financial Reporting Accuracy

Sumber: Data diolah, IBM SPSS

This column indicates the specific regression model being reported. In this case, it's Model 1. The coefficient of determination (R-squared) is a measure of how well the independent variables (predictors) explain the variation in the dependent variables. In this model (Model 1), R is equal to 0.724. This means that approximately 72.4% of the variance in the dependent variables (Auditor Performance and Financial Reporting Accuracy) can be explained by the independent variables (Regulatory Compliance and Digital Audit Adoption).

R-squared (R^2) is another way of expressing the proportion of variance in the dependent variables explained by the independent variables. In Model 1, R^2 is 0.765, indicating that 76.5% of the variance in the dependent variables can be explained by the predictor variables. The adjusted R-squared is a

modification of R-squared that accounts for the number of predictors in the model. It provides a more conservative estimate of the proportion of variance explained. In Model 1, the adjusted R-squared is 0.755.

This is a measure of the standard deviation of the residuals (the differences between the observed and predicted values). In Model 1, the standard error of the estimate is 2303.56121, indicating the average error in predicting Auditor Performance and Financial Reporting Accuracy. The Durbin-Watson statistic is used to detect the presence of autocorrelation in the residuals. It has a value of 1.167 in this model. The Durbin-Watson statistic ranges from 0 to 4, and a value close to 2 suggests that there is no significant autocorrelation in the residuals. A value significantly different from 2 may indicate autocorrelation.

Tabel 2. Uji simultan (uji F)

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1035305914.000	2	117900824.900	15.001	.000 ^b
Residual	713310207.500	31	7698914.970		
Total	1748616122.000	32			

a. Dependent Variable: Auditor Performance, Financial Reporting Accuracy

b. Predictors: (Constant), Regulatory Compliance, Digital Audit Adoption

Sumber: Data diolah, IBM SPSS

The F-statistic is calculated by dividing the mean square for the regression by the mean square for the residuals. It is used to assess the significance of the regression model. In Model 1, the F-statistic is 15.001. The significance level (often denoted as "Sig.") represents the p-value associated with the F-statistic. A small

p-value (usually less than 0.05) indicates that the regression model is statistically significant.

In Model in Table 2, the significance level is .000, which is less than 0.05. This indicates that the regression model, which includes the predictors (Regulatory Compliance and Digital Audit Adoption), is

statistically significant. The interpretation of this table shows that the regression model using Regulatory Compliance and Digital Audit Adoption as predictors is statistically significant in explaining variations in Auditor Performance

and Financial Reporting Accuracy (dependent variables). The low p-value (Sig.) associated with the F-statistic indicates that the model predictions are unlikely to be due to random chance.

Tabel 3. Uji parsial (uji t)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	1374.322	5698.572		.381	.210
	Regulatory Compliance	.103	.012	.568	2.897	.000
	Digital Audit Adoption	.132	1.137	.013	.100	.350

a. Dependent Variable: Auditor Performance, Financial Reporting Accuracy

Sumber: Data diolah, IBM SPSS

The standardized coefficient (Beta) provides a measure of the relative importance of each predictor variable considering different scales. The standardized coefficient can be interpreted as the change in the dependent variable (in standard deviation units) per standard deviation change in the predictor variable. The standardized coefficient (Beta) for Regulatory Compliance is 0.568. This means that a one standard deviation increase in Regulatory Compliance is associated with a 0.568 standard deviation increase in the dependent variable (Auditor Performance and Financial Reporting Accuracy). The standardized coefficient (Beta) for Digital Audit Adoption is 0.013. However, this value is very small, indicating that changes in Digital Audit Adoption have a relatively small impact on the dependent variable.

The t-statistic measures the significance of each coefficient. It is calculated by dividing the unstandardized coefficient (B) by its standard error. Higher absolute t

values indicate greater significance. The t value of 2.897 for Regulatory Compliance indicates that the coefficient is statistically significant. This indicates that Regulatory Compliance has a significant impact on the dependent variable. The t-value of 0.100 for Digital Audit Adoption, coupled with a relatively high p-value (0.350), indicates that this coefficient is not statistically significant. The impact of Digital Audit Adoption on the dependent variable is not supported by the data in this analysis.

The significance level (often denoted as "Sig.") is the p-value associated with each coefficient. A small p-value (usually less than 0.05) indicates that the coefficient is statistically significant. The p-value for Regulatory Compliance (Sig. = 0.000) is very low, indicating high statistical significance. The p-value for Digital Audit Adoption (Sig. = 0.350) is relatively high, indicating a lack of statistical significance.

Tabel 4. Uji Koefisien Determinasi (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.825 ^a	.672	.653	2549.39062

a. Predictors: (Constant), Regulatory Compliance, Digital Audit Adoption

b. Dependent Variabel: Auditor Performance, Financial Reporting Accuracy

Sumber: Data diolah, IBM SPSS

The coefficient of determination (R-squared) is a measure of how well the independent variables (predictors) explain the variation in the dependent variables. In this model, R is equal to 0.825. This means that approximately 82.5% of the variance in the dependent variables (Auditor Performance and Financial Reporting Accuracy) can be explained by the independent variables (Regulatory Compliance and Digital Audit Adoption). R Square: R-squared (R²) is another way of expressing the proportion of variance in the dependent variables explained by the independent variables. In Model 1, R² is 0.672, indicating that 67.2% of the variance in the dependent variables can be explained by the predictor variables. Adjusted R Square: The adjusted R-squared is a modification of R-squared that accounts for the number of predictors in the model. It provides a more conservative estimate of the proportion of variance explained. In Model 1, the adjusted R-squared is 0.653.

4.2 Discussion

The regression analysis results provide valuable insights into the relationships between regulatory compliance, digital audit adoption, auditor performance, and financial reporting accuracy in the Indonesian context. These findings are discussed below:

a. Impact of Regulatory Compliance

The analysis shows that Regulatory Compliance has a strong and statistically significant positive impact on Auditor

Performance and Financial Reporting Accuracy. This is consistent with the expectation that a strong regulatory framework positively influences auditor behavior and, consequently, auditor performance. Organizations that comply with regulatory requirements are likely to have auditors who are more effective in identifying material misstatements in financial statements. In addition, increased regulatory compliance is associated with lower levels of financial reporting inaccuracies, which contributes to greater financial reporting accuracy. These findings support Hypotheses 1 and 2, which state a positive relationship between regulatory compliance with auditor performance and financial reporting accuracy and are in line with previous research [22], [24], [32].

b. Limited Impact of Digital Audit Adoption

In contrast, Digital Audit Adoption did not show a statistically significant impact on Auditor Performance or Financial Reporting Accuracy. Despite the potential benefits of digital audit tools and techniques, the data suggest that their adoption does not lead to substantial improvements in auditor performance or financial reporting accuracy in the Indonesian context. The standardized Beta value for Digital Audit Adoption is quite

low, indicating that changes in digital audit adoption have only a small effect on the dependent variable. These findings contradict Hypotheses 3 and 4, which propose a positive relationship between digital audit adoption and auditor performance and financial reporting accuracy and are in line with previous research [28], [31], [33].

c. Holistic Understanding

The results of this study provide a holistic understanding of the factors affecting auditor performance and financial reporting accuracy in Indonesia. Although regulatory compliance is a significant driver of both variables, digital audit adoption alone does not produce the expected improvements. This suggests that regulatory compliance creates a strong foundation for digital audit tools to be effective. Combining both factors is likely to improve financial transparency and accountability in the Indonesian context.

4.3 Implications

These findings have important implications for auditors, organizations, and regulatory bodies in Indonesia. The study suggests that organizations should prioritize regulatory compliance as a means to improve auditor performance and financial reporting accuracy. Regulatory authorities can play a pivotal role in promoting compliance and, by extension, the quality of financial reporting. Additionally, while digital audit adoption holds promise, organizations should

carefully consider its implementation, ensuring that it aligns with the unique needs and challenges of the Indonesian auditing landscape.

4.4 Limitations and Future Research

It is important to acknowledge the limitations of this study. The analysis is based on a specific set of variables and data from the Indonesian context, which may not be generalizable to all situations. Future research could explore additional factors and consider other variables that may influence auditor performance and financial reporting accuracy.

5. CONCLUSION

This research, focused on the Indonesian financial reporting environment, has shed light on the dynamics of regulatory compliance, digital audit adoption, auditor performance, and financial reporting accuracy. The findings highlight the pivotal role of regulatory compliance in enhancing auditor performance and financial reporting accuracy. Organizations that prioritize compliance with accounting and auditing standards tend to experience more effective audits and lower rates of financial reporting inaccuracies. This underscores the critical importance of a strong regulatory framework and its influence on auditor behavior and performance.

Conversely, the analysis revealed that digital audit adoption, although touted for its potential benefits, does not exhibit a statistically significant impact on auditor performance or financial reporting accuracy in the Indonesian context. This result underscores the need for a nuanced approach to digital audit adoption, one that carefully considers its compatibility with the unique challenges of the Indonesian auditing landscape.

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