

ABSTRACT

The development of information technology is currently growing rapidly, especially in the field of financial report auditing. The use of Computer Assisted Audit Techniques (TABK) such as Audit Tool and Linked Archives System 2.1 (ATLAS 2.1) in Public Accounting Firms (KAP) by external auditors is an example of the application of information technology in the audit field. This research aims to analyze auditors' perceptions of the factors that influence interest in using ATLAS 2.1 using the Unified Theory of Acceptance and Use of Technology 2 (UTAUT 2) model. The sample used 107 external auditors who worked at KAP in Central Java. Data was collected using a questionnaire. The data analysis technique uses Partial Least Squares Structural Equation Modeling (PLS-SEM) with the help of WarpPLS 7.0 software. The research results show that social influence, facilitating conditions, hedonic motivation, and habits have a positive effect on interest in using ATLAS 2.1. Performance expectations and business expectations do not have a positive effect on interest in using ATLAS 2.1. Gender moderates hedonic motivation for interest in using ATLAS 2.1, but does not moderate facilitating conditions and habits for interest in using ATLAS 2.1. Age does not moderate facilitating conditions, hedonic motivation, and habits of interest in using ATLAS 2.1. Experience moderates facilitating conditions and hedonic motivation towards interest in using ATLAS 2.1, but does not moderate habits towards interest in using ATLAS 2.1

Keywords: *Audit Tool and Linked Archives System 2.1 (ATLAS 2.1), Unified Theory of Acceptance and Use of Technology2 (UTAUT2), Public Accounting Firm (KAP), External Auditor*

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