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The Influence of Risk-Based Auditing and Auditor Experience on Auditor Performance, Moderated by Audit Information Technology

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A B S T R A C T

This study examines how Risk-Based Auditing and Auditor Experience relate to Auditor Performance and whether Audit Information Technology moderates these relationships. A quantitative explanatory survey with a cross-sectional design was conducted among 144 internal auditors (APIP) from five East Java Inspectorates. Eligible auditors were included through a census approach, and the data were analyzed using Moderated Regression Analysis (MRA). Results indicate that Risk-Based Auditing and Auditor Experience each have a positive, significant association with Auditor Performance. Audit Information Technology significantly strengthens both relationships. The findings suggest that performance reflects the audit approach and auditors' professional experience, supported by appropriate digital tools. The study applies Contingency Theory to public-sector internal oversight and highlights the need to strengthen auditor capabilities and technology support.

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INTRODUCTION

Public-sector organizations operate in an environment that is becoming more complex and continues to change, making sound governance and accountability in the management of public funds increasingly important. Expectations for transparent administration, effective budget utilization, and the prevention of fraud and other irregularities require government institutions to operate efficiently and in line with good-governance principles (INTOSAI, 2019). Internal audit contributes to these aims by offering assurance and advisory services on internal control, risk management, and governance. The quality of this oversight therefore depends considerably on auditors' ability to perform their responsibilities effectively, as they are central to the functioning of the government's internal supervision system (Mihret & Yismaw, 2007).

Auditor performance is pivotal to bureaucratic reform, the reinforcement of the Government Internal Control System (SPIP), and the development of the Government Internal Supervision Apparatus (APIP). Nevertheless, public-sector auditors continue to face several challenges, including recurring findings, recommendations that do not adequately address underlying issues, limited implementation of follow-up actions, and difficulties in recognizing strategic risks. The 2024 Performance Report of the Inspectorate General of the Ministry of Home Affairs records an increase in the completion rate for follow-up actions on supervisory recommendations, from 71.4% in 2022 to 73.1% in 2023 and 74.2% in 2024. Despite this progress, the rate remained below the national target of 90%, indicating that further improvements in audit processes and auditor performance are needed.

Risk-based auditing is one approach that may help improve auditor performance. Conventional audits that primarily emphasize compliance can be less responsive to the growing complexity of risks in public organizations, particularly when procedural conformity receives more attention than strategic exposure (Power, 2008). Risk-based auditing instead places risk assessment at the center of audit planning, fieldwork, and reporting. This enables auditors to allocate their effort to matters posing the greatest threat to organizational objectives (IIA, 2017). When applied appropriately, the approach can support stronger findings, more relevant recommendations, timely completion, and more effective follow-up (Aikins, 2012).

The need for this approach is also reflected in the reported capability of APIP nationally. According to the 2024 BPKP Performance Report, most APIP units remain at Level 3 (Integrated); only a limited number have attained Level 4 (Managed), and none has reached Level 5 (Optimizing). Prior research associates risk-based auditing with better audit quality and effectiveness (Al-Harash, 2024; Dung, 2024), more purposeful allocation of internal audit resources toward organizational priorities (Allegrini & D'Onza, 2023), and improvements in risk assessment and auditors' judgments (Beasley et al., 2004). However, public-sector implementation still encounters problems such as repeated findings, insufficient recommendations, and weak follow-up. These challenges suggest that risk-based auditing needs to be accompanied by capable auditors and appropriate institutional support (Moschidis et al., 2025).

Professional experience is another factor that may shape auditor performance. Through repeated assignments, auditors accumulate practical knowledge, technical skills, and professional judgment. Such experience can help them understand business processes, recognize areas of risk, assess evidence, and make decisions when faced with complicated circumstances (Bonner, 1990). Libby and Frederick (1990) reported that experienced auditors tend to make more accurate judgments, while Tubbs (1992) linked experience to stronger error- and irregularity-detection abilities. Findings by Badjuri (2011) and Suraida (2005) likewise indicate that experience contributes to work quality and auditor performance. Experience, however, may not be sufficient on its own: weaknesses in internal control and instances of non-compliance continue to arise in local-government audits, highlighting the need for an appropriate audit approach and technological support.

Digital tools have become increasingly relevant to contemporary audit work. Examples include Computer-Assisted Audit Techniques (CAATs), data analytics, audit information systems, and continuous-auditing applications, which can help auditors examine extensive datasets with greater speed, accuracy, and consistency (Braun & Davis, 2003; Romney & Steinbart, 2017). Within risk-based auditing, these tools can support broader risk identification, mapping, and prioritization, thereby improving the basis for planning and executing audit procedures (IIA, 2017; Chan et al., 2018). Their use across APIP units, however, remains uneven. Where CAATs, analytics, and continuous auditing are not widely used, auditors may have less capacity to detect unusual transactions, assess risks, and develop well-supported recommendations.

Audit information technology may also help experienced auditors translate their professional knowledge into stronger performance. As audit processes become more digitized, experience is most useful when auditors can apply it with suitable technological tools. CAATs, data analytics, audit-management systems, and continuous-auditing tools can process information at scale and allow auditors to devote more attention to interpretation and professional judgment. Such support can make it easier to identify recurring risk patterns, investigate anomalies, and evaluate evidence accurately. Accordingly, audit information technology may contribute to performance directly and may also reinforce the contribution of both risk-based auditing and auditor experience.

Contingency Theory offers a framework for understanding the links among risk-based auditing, auditor experience, audit information technology, and auditor performance. The theory holds that a system or work method is more effective when it fits the characteristics of the organization and the conditions in which it operates (Donaldson, 2014; Otley, 1980). From this standpoint, neither a risk-based approach nor professional experience necessarily produces stronger performance in the absence of suitable contextual support. Appropriate technology can help auditors apply their knowledge, experience, and risk-oriented procedures more effectively (Chan et al., 2018; Moffitt et al., 2018). Doaa and Alrabei (2021) examined information technology as a moderating factor, while Moschidis et al. (2025) emphasized the relevance of information-system

support to risk-based auditing. Nevertheless, research specifically testing audit information technology as a moderator of the effects of risk-based auditing and auditor experience on performance remains limited, particularly in Indonesia's public sector. This study therefore investigates those relationships.

THEORETICAL REVIEW

Contingency Theory

Contingency Theory proposes that the success of control systems and work practices depends on how well they fit an organization's circumstances, characteristics, and operating environment (Dewa, 2020; Melin et al., 2022). A single approach is unlikely to be equally effective in every setting because organizational and situational conditions differ. Applied to auditing, the theory suggests that audit practices should reflect the engagement's complexity and risk profile, the available information technology, and the auditor's competence and experience. Risk-based auditing directs attention toward areas of greater exposure, while experience helps auditors respond to differing engagement conditions. Audit information technology is one contextual element that may strengthen the use of both risk-based procedures and professional experience, supporting more effective auditor performance (Melin et al., 2022).

Public Sector Internal Audit

Public-sector internal auditing is an independent, objective assurance and advisory function intended to create value and improve risk management, internal control, and governance (IIA, 2017). In Indonesia, APIP carries out this role through audits, reviews, evaluations, monitoring, and other oversight activities intended to support government administration that is effective, efficient, and consistent with good governance (BPKP, 2021). Its remit extends beyond checking compliance: internal auditors also assess controls and resource use and recommend corrective or improvement actions (Mulyadi, 2016). Effective performance therefore calls for professional competence, independence, and the ability to use information technology to strengthen audit work and the quality of recommendations (Sawyer et al., 2012).

Risk-Based Audits

Risk-based auditing incorporates the identification and assessment of risk into audit planning, execution, and reporting, including consideration of the risk of material misstatement (IAASB, 2020). By directing greater attention to high-risk areas, auditors can deploy audit resources more efficiently. Risk assessment commonly considers inherent risk, control risk, and detection risk when evaluating the possibility of material misstatement (Rustam et al., 2018). Implementing RBA also depends on access to information and technology that can facilitate data processing, reveal transaction patterns, and support structured risk analysis. Under Contingency Theory, the performance benefits of RBA depend partly on whether it suits the organization's circumstances and is supported by appropriate audit technology. Such support is expected to strengthen the relationship between RBA and auditor performance.

Auditor Experience

Auditor experience comprises the knowledge, skills, and professional capabilities developed through education, training, and participation in audit engagements. Foster (2013:40) describes experience in terms of the time spent learning and performing tasks, while Mulyadi (2009) characterizes auditors as professionals with the expertise needed to conduct quality audits. Practical experience can make auditors more proficient and efficient in identifying errors, understanding their nature, and tracing possible causes (Purnamasari, 2005). As experience increases, auditors may become better at interpreting information, judging materiality, responding to different engagement conditions, and exercising professional judgment. In this study, experience is assessed through the duration of auditors' work and their tenure in carrying out audit-related duties (Andriyanti & Latrini, 2019).

Audit Information Technology

Audit information technology refers to computer-based tools and information systems used to gather, process, and analyze audit information efficiently. These tools can enable auditors to review large datasets with greater speed and precision and support the identification of errors or possible fraud (Romney & Steinbart, 2018). One example is Computer-Assisted Audit Techniques (CAATs), which are used for data testing, transaction analysis, and assessment of internal controls (Hall & Singleton, 2005). Technology can also facilitate risk identification, control evaluation, and systematic testing of transactions (Arens, Elder, & Beasley, 2017). Accordingly, audit information technology has the potential to improve audit efficiency and quality, strengthen auditor performance, and make risk-based procedures more effective (Hall, 2016).

Auditor Performance

Auditor performance represents how successfully an auditor carries out assigned responsibilities in a professional and effective manner. In the public sector, performance-related audit work can involve examining economy, efficiency, effectiveness, and compliance with applicable laws and regulations, as reflected in Government Regulation No. 60 of 2008. Indicators of auditor performance include the quality of findings, the usefulness of recommendations, completion within the planned time, and the extent to which audit results are followed up. Mihret and Yismaw (2007) note that internal audit effectiveness is shaped by auditor competence, management commitment, and organizational support. Performance should therefore be judged not merely by how many findings are produced, but also by the value of the audit and its contribution to organizational objectives.

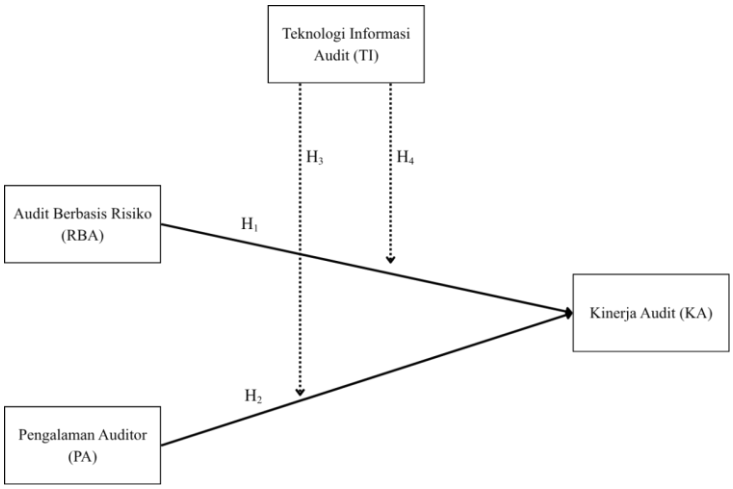


Figure 1. **Research Conceptual Framework**.

METHODOLOGY

This research adopts a quantitative explanatory design using a cross-sectional survey to examine how Risk-Based Auditing (RBA) and Auditor Experience (PA) relate to Auditor Performance (KA), and whether Audit Information Technology (IT) moderates those relationships. The study population comprised internal auditors/APIP working in five Inspectorates in East Java Province, with an initial population of 242 auditors. Applying the eligibility criteria—participation in audit or internal-supervision assignments and experience using audit information technology—identified 144 eligible auditors, all of whom were included using a census approach. Primary data were obtained through a questionnaire with screening questions and a five-point Likert scale. Secondary information was drawn from documents, regulations, audit standards, Inspectorate profiles, and scholarly literature. RBA was assessed using indicators covering risk identification and assessment, risk-oriented audit focus, systematic implementation, evidence and finding quality, risk-based recommendations, and contributions to risk management and control. PA indicators addressed experience-based understanding, professional judgment and decisions, completion effectiveness, risk identification and recommendation skills, audit accuracy and quality, and problem-solving. IT was measured through organizational support, ease of use, perceived benefits, infrastructure, and technical assistance. KA was assessed in terms of work quality, quantity, and timeliness.

RESULTS

Descriptive Statistics

Table 1 Descriptive Statistical Results

Variable	N	Minimum	Maximum	Mean	Std. Deviation
RBA	144	18	50	33,35	8,612
PA	144	18	50	33,81	8,418
TI	144	11	45	27,93	9,191

KA	144	19	48	30,51	5,391
Valid N (listwise)	144				

The analysis included responses from 144 participants. For Risk-Based Auditing, scores ranged from 18 to 50, with a mean of 33.35 and a standard deviation of 8.612. The mean indicates a relatively high response level for this variable, while the standard deviation describes the spread of respondents' scores around that mean.

Auditor Experience scores varied between 18 and 50. The mean was 33.81 and the standard deviation was 8.418. Of the variables examined, Auditor Experience had the highest mean, suggesting that respondents gave this construct the strongest relative ratings.

For Audit Information Technology, the observed scores extended from 11 to 45, with an average of 27.93 and a standard deviation of 9.191. This was the largest standard deviation among the study variables, indicating that respondents' views on the use and support of audit technology differed more widely than their responses to the other constructs.

Auditor Performance scores ranged from 19 to 48, producing a mean of 30.51 and a standard deviation of 5.391. Because this was the smallest standard deviation among the variables, responses for auditor performance were comparatively less dispersed.

Classical Assumption Test
Normality Test

Table 2 Kolmogorov-Smirnov Test Normality Test

Normality Test	**Value**
N	144
Kolmogorov-Smirnov Z	0,663
Asymp. Sig. (2-tailed)	0,772
Standard Significance	0,05
Remarks	Normal

The One-Sample Kolmogorov–Smirnov test produced a Z statistic of 0.663 and an Asymp. Sig. (two-tailed) value of 0.772. Since this significance value exceeds the 0.05 threshold, the residuals can be treated as normally distributed for the purposes of the analysis. The normality assumption is therefore considered satisfied, allowing the regression analysis to proceed.

Multicollinearity Test

Table 3 Multicollinearity Test

Independent Variables	Tolerance	VIF	Remarks
RBA	0,998	1,002	Multicollinearity does not occur
PA	0,998	1,002	Multicollinearity does not occur
TI	0,999	1,001	Multicollinearity does not occur

The tolerance and VIF statistics were as follows: RBA had a tolerance of 0.998 and a VIF of 1.002; PA also had a tolerance of 0.998 and a VIF of 1.002; and IT recorded a tolerance of 0.999 with a VIF of 1.001. These figures do not indicate a multicollinearity concern among the variables reported in the table.

Heteroscedasticity Test

Table 4 Heteroscedasticity Test

Independent Variables	Sig.	Standard	Remarks
RBA	0,533	0,05	Heteroscedasticity does not occur
PA	0,912	0,05	Heteroscedasticity does not occur
TI	0,050	0,05	Heteroscedasticity/borderline does not occur

Under the Glejser test, the significance values were 0.533 for Risk-Based Auditing, 0.912 for Auditor Experience, and 0.050 for Audit Information Technology. These results were assessed against the study's 0.05 significance criterion. The IT value lies exactly at that threshold, so its interpretation should be made cautiously rather than treated as unambiguously above the cutoff.

Hypothesis Testing
Moderation Regression Analysis

Table 5 Results of Moderation Regression Analysis

Variable	Coefficient	Std Err	t	P
Constant	29,713	0,311	95,537	0,000
RBA	0,269	0,031	8,756	0,000
PA	0,243	0,031	7,758	0,000
RBA*TI	0,041	0,003	12,878	0,000
PA*TI	0,035	0,003	10,937	0,000
Adjusted R2	0,711			

F-value	71,286
Sig	0,000
N	144

The moderation-regression model is specified as follows:

$$KA = 29{,}713 + 0{,}269RBA + 0{,}243PA - 0{,}030TI + 0{,}041(RBA * TI) + 0{,}035(PA * TI) + e$$

Description:
KA = Auditor Performance
RBA = Risk-Based Auditing
PA = Auditor Experience
IT = Audit Information Technology
RBA*IT = Interaction between Risk-Based Auditing and Audit Information Technology
PA*IT = Interaction between Auditor Experience and Audit Information Technology
e = Error term

The estimated intercept is 29.713. This represents the predicted Auditor Performance score when RBA, PA, IT, and both interaction terms are set to zero in the fitted regression model.

The model yielded an F-statistic of 71.286 with a reported significance value of 0.000, which is below 0.05. On this basis, the overall regression model is statistically significant and can be used to assess the relationships between the explanatory variables and auditor performance.

DISCUSSION

The Effect of Risk-Based Audits on Auditor Performance

The regression results indicate a positive and statistically significant association between Risk-Based Auditing and Auditor Performance (coefficient = 0.269; t = 8.756; p < 0.05, reported as 0.000). H1 is therefore supported. This result suggests that auditors tend to perform better when audit work is organized around identifying, evaluating, and prioritizing material risks. By concentrating effort on the areas of greatest exposure, RBA can help agencies use audit time and resources more purposefully. This interpretation is consistent with Contingency Theory, which emphasizes that an audit approach should fit the risk profile and complexity of the audit subject. It also accords with Le et al. (2022), Anugraheni et al. (2022), Kurniawan et al. (2023), and Arena and Azzone (2009), whose work links risk-focused audit practices to better audit quality and effectiveness. RBA may thus enhance performance both by clarifying audit priorities and by guiding the selection of suitable procedures and resources.

The Influence of Auditor Experience on Auditor Performance

Auditor Experience was also positively and significantly related to Auditor Performance (coefficient = 0.243; t = 7.758; p < 0.05, reported as 0.000), supporting the corresponding hypothesis. The finding implies that auditors with greater

experience may perform more effectively because they can draw on practical knowledge to understand the entity under review, recognize common error patterns, evaluate supporting evidence, and identify relevant risks. Experience may also help them choose appropriate audit procedures and exercise more informed professional judgment. Taken together, these capabilities can support both the quality and the effectiveness of audit work.

The Role of Audit Information Technology in Strengthening the Influence of Risk-Based Audits on Auditor Performance

The interaction between RBA and IT was positive and statistically significant (coefficient = 0.041; t = 12.878; $p < 0.05$, reported as 0.000). The moderation hypothesis is therefore supported: the positive relationship between risk-based auditing and auditor performance becomes stronger as support from audit information technology increases. Technology can help auditors review extensive datasets, detect transaction patterns and anomalies, retrieve relevant information, and rank audit priorities more consistently. The results suggest that effective RBA involves not only the auditor's skill in assessing risk but also the tools available to support timely and structured analysis and decision-making.

The Role of Audit Information Technology in Strengthening the Influence of Auditor Experience on Auditor Performance

The interaction of Auditor Experience and IT was likewise positive and statistically significant (coefficient = 0.035; t = 10.937; $p < 0.05$, reported as 0.000), supporting the moderation hypothesis. This pattern suggests that professional experience can be applied more effectively when suitable technology is available to collect, organize, analyze, and document audit evidence. The finding is consistent with Maknun et al. (2023), Qader and Cek (2024), Ali et al. (2024), Bierstaker et al. (2014), and Mahzan and Lymer (2014), who discuss technology's contribution to audit quality, efficiency, or effectiveness. Viewed through Contingency Theory, IT represents a contextual resource that can help experienced auditors apply their judgment to data analysis, evidence assessment, risk identification, and audit documentation more effectively.

CONCLUSIONS AND RECOMMENDATIONS

The findings indicate that Risk-Based Auditing and Auditor Experience each have a positive and significant relationship with Auditor Performance. Performance is higher when auditors use a risk-focused approach and can draw on greater professional experience. The results also show that Audit Information Technology strengthens both relationships. Thus, auditor performance appears to be associated not only with the audit approach and the capabilities developed through experience, but also with the technological resources available to support audit activities. These conclusions should be considered alongside the study's limitations: the model covers a limited set of variables, the data rely on respondents' questionnaire-based perceptions, and the research involves a defined set of institutions. Generalization beyond this setting should therefore be made cautiously.

In practice, auditors should continue strengthening risk-based audit procedures, develop their professional capabilities through training, certification, and varied assignments, and make effective use of audit information technology. Inspectorates and other relevant institutions can support these efforts by providing reliable, user-friendly infrastructure and regular training in the use of audit tools. Future studies could broaden the institutional coverage and test additional determinants of auditor performance, including competence, independence, professional ethics, motivation, time-budget pressure, workload, organizational culture, and management support. This would allow researchers to build a more complete account of the factors associated with auditor performance.

FURTHER STUDY

Subsequent studies could broaden both the institutional setting and the range of respondent characteristics by including more Inspectorates or internal-oversight bodies from different regions, which may improve the applicability of the findings to other settings. Other potentially relevant explanatory factors include auditor competence and independence, professional ethics, work motivation, workload, time-budget pressure, organizational culture, and management support. Researchers could also adopt a longitudinal design or combine quantitative and qualitative methods to better understand how risk-based auditing practices and audit information technology evolve and contribute to auditor performance over time.

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