Role of Training for Successful Use of Audit Software

Alwan Sri Kustono
Department of Accounting, University of Jember, East Java, Indonesia
alwan.s@unej.ac.id

Abstract: This study examined the antecedent variables of using audit software tools to assist the auditor in completing tasks. Data were collected by distributing 303 questionnaires to auditors in Indonesia, while the technology acceptance model was used as the basis for constructing the required hypothesis. The returned questionnaires were tested for validity and reliability at the trial stage and after data collection. The data collected was analyzed using SmartPLS Ver.3.2.9 software, a structural equation modeling approach. The result showed that thirteen hypotheses were tested, of which four were rejected and nine were accepted. Furthermore, auditors' acceptance of new information systems depends on anxiety level, ease of use, and understanding of the application's usefulness. Hence, parties interested in using the audit software must conduct intensive introduction and training, which are critical to its successful implementation. Training reduces anxiety and increases computer intellectual capital and ease of use, which are important for the possible acceptance of a new system. Appropriate training reduces auditors' anxiety about using new applications and increases their intellectual capital. It will reduce paradox in conditions where investment in information systems is expensive but has low returns. The three-stage Sobel test concludes anxiety and intellectual capital are intervening variable, therefore, implementing the application in a hurry will reduce its actual usage.

Keywords: actual use, anxiety, auditor, computer intellectual capital, ease of use, usefulness

1. Introduction

Public accounting firms must build sustainable competitive advantage by developing or acquiring computer intellectual capital, a major source of capability and economic resource. This implies that firms must collect and utilize knowledge effectively because it is a major source of competitive advantage. Integrating academic knowledge and information technology is a significant factor in winning the business competition.

The auditor profession is inseparable from technological developments, hence they must respond to adaptability to avoid issues associated with data-based cloud auditing. Changing patterns and instruments of business transactions pose transformational challenges for auditors, therefore, they must have the ability to audit with computers, cloud-based technology, and big data. The development of technology-based is needed to reduce audit risk, improve performance and enhance monitoring effectiveness. Hence, auditors must have digital competence to fulfill these competencies.

The ability of public accounting firms to collect and utilize knowledge effectively is a major source of organizational competitive advantage. Intellectual capital is essential for accounting firms to manage their resources and capabilities. Employee competence and mastery of technology are part of intellectual capital, which means a lack of knowledge and training impacts the adequacy of auditors' competence. Several preliminary studies show that auditors do not take advantage of the latest auditing technology because they do not have the ability (Veerankutty, Ramayah, and Ali, 2018). This makes the implementation of audit work inefficient.

Knowledge management is one of the critical factors for public accounting firms to achieve effectiveness and excellent performance (Valacherry and Pakkeerappa, 2021). Employees' ability to balance technology skills leads to organizational productivity.

In 2018, the Indonesian Institute of Certified Public Accountants launched the audit tool and linked archive system (ATLAS) developed regarding risk-based auditing. ATLAS is generally used in audits due to its ability to process, cycle, document, and report audits, thereby increasing auditors' quality of work.

New information systems often create gaps in knowledge, attitudes, and skills. According to Kaya and Erkut (2018), public accounting firms must respond by transferring from implicit to explicit knowledge and vice versa by conducting socialization, articulation, and internalization. Training is an activity to reduce the gap by transferring new knowledge to maintain and develop the auditor's ability (Jridi and Chaabouni, 2021). It can help auditors improve their cognitive, affective, and conative skills.

Reference this paper: Kustono, A.S., 2022. Role of Training for Successful Use of Audit Software. *The Electronic Journal of Knowledge Management,* 20(2), pp. 110-121, available online at www.ejkm.com

The presence of ATLAS requires knowledge transfer for it to be widely accepted and used for audit assignments. Previous studies on accepting new information systems have shown inconsistent results (Rahmawati and Narsa, 2019; Kustono, 2020; Nanggala, 2020). Therefore, this empirical study aims to ensure the acceptance of ATLAS in Indonesia and determine the success factors to prevent the productivity paradox. This research aims to determine (1) the factors of accepting the audit software, (2) the role of behavioral aspects, such as anxiety, ease of use, usability, and intention aid in its successful acceptance, and (3) the role of training in reducing anxiety and improving the auditor's computer intellectual capital.

2. Literature review and hypotheses development

The emergence of new technology is always associated with reactions in its interaction with users (Kamaja et al., 2016; Kustono and Valencia, 2017). Individuals accept or refuse to use the new information system based on their psychological and behavioral intention (Mohammadi and Isanejad, 2018).

The use of the audit tool is still voluntary, raising questions about its implementation's success. Some auditors do not use the application based on voluntary intention, hence the need to implement information system evaluation to prospective users.

Public accounting firms are faced with the challenge of reducing the gap in new system acceptance by transferring knowledge to increase the auditor's computer intellectual capital. One of the alternative actions in the process is training, which helps determine how auditors accept the new information system.

Several models have been developed to measure the acceptance of information systems. One of them is the Technology Acceptance Model (TAM), which explains that the two main variables affecting the approval of information technology are usefulness and ease of use (Liao et al., 2018; Tucker and Kotnour, 2022). Usefulness is the extent to which a person believes certain technologies will improve performance. At the same time, ease of use is the level where someone considers that information systems are not difficult to utilize.

2.1 Training

Training programs to increase staff knowledge are indispensable to cultivating assets capable of raising the profitability of public accounting firms. These activities are usually linked to organizational goals and are intended to achieve specific outcomes, such as shared knowledge, improved performance, or higher levels of innovation (Russo, 2016). Training is a series of individual activities systematically carried out to increase employees' skills and knowledge in their various professional fields. It is a learning process that allows employees to carry out their current work according to standards while achieving high predetermined outcomes. Furthermore, it is intended to enhance the mastery of various skills and techniques for implementing specific detailed and routine performances. The training process is focused on carrying out the work and applying understanding and knowledge to obtain a result capable of improving skills.

The development of the business environment requires efforts to increase competence. This can be done through training, a systematic process for changing the ability of employees to achieve specific goals (Jridi and Chaabouni, 2021). This orientation helps employees achieve particular skills and abilities to carry out their jobs, significantly influencing company development (Mannila, Nordén, and Pears, 2018).

An employee who has received training is proven to be better able to run new applications, and this capability provides an adequate response in both feature selection and connection problems. It enables them to understand technical terms quickly and how to use them to solve existing problems. Mastery of technology can reduce anxiety levels in communicating with individuals, changing their cognitive and practical abilities.

Information systems training can affect auditors' performance, enabling them to understand the audit tool, its usage, and available features. Knowledge of this can improve usage skills (Sabar, Masitoh, and Bachri, 2018), reduce the fear of rejection (Muller et al., 2015), enable quick operation (Mannila, Nordén, and Pears, 2018), and receive the benefits of the application (Venkatesh and Bala, 2008).

H1: Training negatively affects the anxiety levels of the audit software.
H2: Training positively affects the computer intellectual capital of the audit software.
H3: Training positively affects the ease of audit software use.

H4: Training positively affects the usefulness of the audit software.

2.2 Computer intellectual capital

Public accounting firms should utilize and apply knowledge management as a competitive advantage. This is because knowledge is a long-lasting competitive advantage when an organization knows more about something than its competitors. Unlike other reducible traditional resources, the more frequently used knowledge, the greater its value to the organization.

Knowledge management has interrelated people and processes, which technology supports to improve organizational performance (Schutte and Barkhuizen, 2014; Robu and Lazar, 2021). Computer intellectual capital is anything intangible, including assets, knowledge, and the ability to operate computers, creating a competitive advantage to achieve organizational goals (Christensen, 2018).

Computer intellectual capital (CIC) is a person's ability to demonstrate competency using a computer. People are proficient in its usage when they possess the knowledge, skills, and abilities to understand and use computer applications. Computer intellectuals encourage the zeal to learn something new, affecting individual self-confidence (Liao et al., 2018). Those with high computer intellectual always try to improve their knowledge and are not anxious when implementing a new system. Knowledge of new applications is an internal factor influencing audit software acceptance, making it easier to complete the task.

Njeru and Omondi stated that computer intellect consists of users' skills, abilities, and attitudes. The increase in one's ability leads to a change in metaphors for developing information systems. Several studies have shown that ability is associated with decreased anxiety (Mastuti and Handoyo, 2019) and increased ease of computer use (Huang, Liu, and Chang, 2012). Others prove that someone with computer intellectual capital uses it more often as a tool to complete tasks (Terentiev and Kleshchov, 2018). Along with the application of audit software, the proposed hypotheses are as follows:

H5: Computer intellectual capital negatively affects anxiety about the audit software.
H6: Computer intellectual capital positively affects the ease of using audit software.
H7: Computer intellectual capital positively affects the intention to use the audit software.

2.3 Anxiety

Every environmental change has detrimental or beneficial impacts on objects (Müller, Buliga, and Voigt, 2018; Mastuti and Handoyo, 2019). People react differently to the implementation of a new system. For instance, optimistic individuals accept this as an opportunity, challenge, and change for better performance, while pessimistic perceive it as a threat, inconvenience, or harm.

The application of new technology instills different fears in people, which are usually influenced by various statements, such as can I hope I have not made a mistake, and I hope the new system was not implemented because of my poor performance. These statements trigger anxiety and lead to poor concentration. The feeling of something new is challenging and lowers confidence.

The individual's choice influences anxiety about the use of audit software. Several studies have shown the effect of the anxiety variable on perceived ease of use, with numerous auditors avoiding its usage (Mastuti and Handoyo, 2019; Nanggala, 2020). Individuals prefer technology that can produce the expected results, and when they feel anxious, the developing information systems fail.

H8: Anxiety negatively impacts the ease of audit software use.

2.4 Ease of use

Ease of use (EOU) is the belief that using the system does not require an extra workforce, therefore, if someone believes that information technology is simplified, they will use it and vice versa. The more frequently used systems, the greater the comfort in operating and usage.

This factor drives interest in using information technology because it encourages users to take advantage of the system and its usefulness, which increases work performance. The perceived comfort has a positive impact on

use, hence the higher it is, the more positive the user's attitude. Information systems are created for users because they help complete their tasks and jobs. Oturakci (2018) and Nanggala (2020) stated that a significant positive relationship exists between perceived ease of use and the usefulness of a system.

Ease of use is an antecedent of intention to use information technology and a potential catalyst to increase use behavior. It has a positive and significant effect on the intention to use the audit software, therefore, auditors will use the software assuming it is easy to use and learn. This is in accordance with the research by He, Chen, and Kitkuakul (2018), stating that an increase in ease of use leads to a rise in the intention to use the information system and vice versa.

H9: Ease of use positively affects the usefulness of audit software.
H10: Ease of use positively affects the intention to use the audit software.

2.5 Usefulness

The perceived usefulness (USE) influences the intention to use (INT) a new system. Employees tend to use a system assuming it is considered beneficial in decision-making. People who believe in the benefits of technology use it more often due to increased performance.

Preliminary studies have shown that usefulness positively affects the intention to use information systems (Baki, Birgoren, and Aktepe, 2018; Bhullar and Gill, 2019). Therefore, they concluded an increase in usefulness leads to a rise in the intention to use information systems and vice versa. Auditors evaluate audit tools in terms of their functions and use because their benefit can be predicted due to the knowledge of existing features and facilities. The greater its usefulness, the higher the frequency of usage (Tucker and Kotnour, 2022).

H11: Usefulness positively affects the intention to use the audit software.
H12: Usefulness positively affects the actual audit software use.

2.6 Intention to use

Auditors who believe that the audit software improves their performance in terms of planning, fieldwork, and opinion-making always decide to use the application. This belief affects the actual use in auditing work, which is often identified by measuring the frequency and duration of technology use. An individual will be satisfied using a system assuming they believe it increases their productivity, similar to the use of the audit software (Bhullar and Gill, 2019).

Intention (INT) is the user's desire to continue using a particular technology and can be a predictor of technology acceptance. An auditor who is attracted by its benefits is motivated to use the software. Auditors feel facilitated in the planning, fieldwork, and reporting processes. Auditors intend to use audit software because they feel the system can speed up their activities. After all, usefulness positively and significantly affect actual use (Siegel, Acharya, and Sivo, 2017; Nagy, 2018). They concluded that convenient technology was often used to help get their work done.

H13: Intention to use positively affects the actual audit software use.

3. Research design

A questionnaire was developed in various stages to capture the phenomenon of using ATLAS. The first stage adopted the questionnaire in the previous TAM research, and its training construct consisted of five items (Arunachalam A.S and Velmurugan, 2018), three on anxiety (Kustono, 2021), four on computer intellectual capital (Namvar et al., 2010), and TAM variables (Venkatesh et al., 2003). A pilot test with six experts examined the test results. After being revised according to the recommendations of the statistical validity ($r > 0.6$, $p = 0.05$) and Cronbach's alpha (> 0.7) scores, a new questionnaire was distributed.

It consists of seven constructs, namely training, CIC, anxiety, EOU, USE, INT, and AUA, distributed using Google Forms with its link provided to Indonesian auditors using snowball techniques. The distribution period was from February to May 2021, and all items are on a five-point Likert scale, with 1 (strongly disagree) and 5 (strongly agree). The questionnaire's statement refers to the level of acceptance of the respondents regarding the use of ATLAS as audit software.

3.1 Population and sample

The target population is auditors at public accounting firms in Indonesia who use ATLAS. The purposive accidental method with a returned questionnaire was selected and used for data collection. The adequacy of the sample size of 4000 people was calculated using Slovin's formula (Asih and Dwiyanti, 2019). Slovin's procedure is explained as follows:

$$n = \frac{N}{1+Ne^2} \qquad (1)$$

with:
n = number of samples
N = population
e = percentage of allowance inaccuracy due to tolerable sampling error.

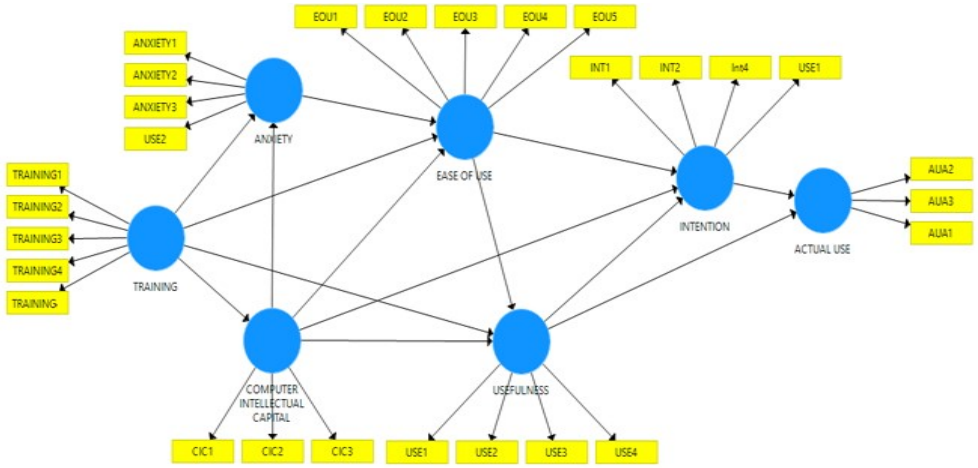
The accepted error uses the 10% limit, and based on this formula's calculations, the minimum sample size is 98 people.

3.2 Data analysis method

Hypothesis testing was conducted using Structural Equation Modeling with SmartPLS Ver 3.2.9 software. The analysis is carried out based on the following:

1. Outer Model Analysis. This determines the relationship between unobserved variables and their indicators through convergent, discriminant, and composite validities.
2. Inner Model Analysis. The inner model analysis determine whether exogenous variables influence the endogenous.

The research framework linking exogenous and endogenous variables is shown in Figure 1.



CIC, EOU, USE, INT, and AUA denote computer intellectual capital, ease of use, usefulness, intention to use, and actual audit software usage

Figure 1: Research Framework

4. Results and discussion

This study aims to examine the role of training in increasing the actual ATLAS use with behavioral factors as a mediating variable. Data were collected through a questionnaire filled out and returned using the Google form. The snowball technique was used to determine the sample size of the Indonesian Institute of Certified Public Accountants. From the distributed questionnaires, only 303 were returned and filled out completely.

The validity and reliability test examines the construct's factor analysis and describes the measurement of the dimensions that make up the latent variables. It consists of 7 and 28 unobserved and observed variables as their dimensions. The confirmatory analysis aims to test the validity of each latent variable's dimensions and will be used to ascertain whether the observed variables can reflect the analyzed factors. Table 1 showed that these

items had high estimates, except for the fourth, which had an estimated score of 0.18 and was therefore excluded from the analysis.

Table 1: Validity test results

Item-item	Training	CIC	Anxiety	EOU	USE	INT	AUA
Item 1	0.56	0.82	0.91	0.56	0.78	0.59	0.80
Item 2	0.79	0.86	0.92	0.49	0.63	0.80	0.93
Item 3	0.64	0.87	0.80	0.79	0.75	0.77	0.95
Item 4	0.79		0.18	0.79	0.88	0.85	
Item 5	0.66			0.81			

Source: Processed data, 2021

The reliability test of the training variables produced an alpha coefficient, CIC, anxiety, usefulness, ease of use, behavioral intention, and actual use of 0.811, 0.699, 0.701, 0.796, 0.742, 0.730, 0.760, and 0.755.

Descriptive analysis was used to determine how respondents answered the research variables. This analysis calculates the value of the theoretical and empirical range, as well as the mean and standard deviation. The descriptive data of respondents is shown in Table 2.

Table 2: Descriptive statistics

Variables	Minimum	Maximum	Mean	Std. Deviation
TRAINING	14	25	18.74	3.064
CIC	6	15	12.19	1.721
ANXIETY	8	15	11.19	1.583
EOU	11	23	18.88	2.500
USE	13	25	19.57	2.728
INT	9	20	15.50	2.071
AUA	6	15	11.48	1.625

Source: Processed data, 2021

Table 2 shows the quality of the data distribution, with the poorest being training. The standard deviation is the widest, with a mean value of 3,064. The best data distribution is anxiety, with the mean coinciding with the median value. Therefore, to avoid the problem of abnormal data distribution, the Partial Least Square analysis is used to test the hypothesis. The path analysis results were observed from the magnitude of the structural path coefficient and the t value for the prediction model's significance. The technique used is the bootstrap with a maximum of 50 iterations and 300 subsamples.

Table 3: Path coefficients

Variable Relationship	Original Sample	*t* statistic	*p* values	Hypothesis	Conclusion
TRAINING→ANXIETY	-0.315	3.828	0.000	H1	Accepted
TRAINING→CIC	0.572	9.423	0.000	H2	Accepted
TRAINING →EOU	0.121	2.620	0.009	H3	Accepted
TRAINING →USE	0.163	1.793	0.074	H4	Rejected
CIC→ANXIETY	-0.554	5.833	0.000	H5	Accepted
CIC → EOU	0.478	3.660	0.001	H6	Accepted
CIC→INT	-0.312	1.207	0.228	H7	Rejected
ANXIETY → EOU	-0.408	2.534	0.012	H8	Accepted
EOU→USE	0.720	8.550	0.000	H9	Accepted
EOU→INT	-0.295	1.075	0.283	H10	Rejected
USE→INT	1.173	1.477	0.000	H11	Accepted
USE → AUA	-0.074	0.489	0.625	H12	Rejected
INT→AUA	0.774	4.833	0.000	H13	Accepted

Source: Processed data, 2021

Path analysis determines how much influence exogenous variables have on the endogenous. Table 3 shows the magnitude of the structural path coefficient and the *t* value for the prediction model's significance. The test results indicate that the nine hypotheses, namely H1, H2, H3, H5, H6, H8, H9, H11, and H13, are accepted. Meanwhile, H4, H7, H10, and H12 with p > .05, are rejected.

4.1 Discussion

Training has a negative effect on anxiety levels of ATLAS, which means that a qualified person has an adequate understanding of the application. Therefore, employees need to acquire additional knowledge and skills to increase their knowledge of the application. On the other hand, these skills make it easy to run applications, and this result is in line with previous research by Muller et al. (2015). Training provides unprocessed technical expertise and reduces a person's anxiety.

The training variable has a positive and significant effect on computer intellectual capital and significantly impacts the ease of running the ATLAS. According to Sabar, Masitoh, and Bachri (2018), training is a way of updating employees' knowledge and skills in using applications. Post-training performance increases, thereby enabling the fulfillment of the task. Training encourages the improvement of one's competence and abilities.

It positively affects the ease of ATLAS use and provides additional skills related to a running application. These offer experiences that impact the belief that auditors do not need additional effort when running the application. This convenience can ease learning, use in work and assignments, and solve application problems (Mannila, Nordén, and Pears, 2018). The more a person participates in training, the greater the ease of use.

The different outcome from the predictions regards employees' immediate effect on usefulness, which is not directly affected by perceived usefulness. Someone who uses the new application can feel the benefits. The initial transfer of skills is an essential prerequisite for perceived usefulness in the workplace and indirectly affects its usefulness (Axtell, Maitlis, and Yearta, 1997). Training should enhance the perceived usefulness of a particular application because it helps users gain knowledge on its use. The training materials should also be related to developing adequate actions, knowledge, and skills.

Computer intellectual capital has a negative effect on anxiety about the ATLAS audit software and directly reduces anxiety. It relates to a person's skills in using computers, sufficient knowledge, and attitudes to continue learning applications. According to Mastuti and Handoyo (2019), anxiety arises because of incomplete knowledge or inadequate skills.

The intellectual capital of the computer positively influences the ease of use of ATLAS. Implementing the new system is made to make work easier, which is in line with the research by Huang, Liu, and Chang (2012), stating that employees with high computer skills complete their tasks. Auditors with sufficient expertise can operate it without difficulty, which motivates them to use and have a positive attitude towards the application.

Statistically, there is no proven direct effect of computer intellectual capital on the intention to use this application. Therefore, subjective abilities need to be explained using self-efficacy to analyze behavioral impulses (Mankad and Loechel, 2020).

Anxiety has a negative effect on the ease of ATLAS, as shown in the negativity effect. In implementing a new information system, some individuals may feel pessimistic about these developments. These fears include not using, talking, and thinking about computers, which leads to adverse effects.

A collection of negative feelings about employees' inability to use specific devices to achieve the desired performance is also known as anxiety. Therefore, the more anxious the auditors, the greater their feeling of insecurity and reluctance to use the software. This anxiety is influenced by the auditors' ability to accept or reject the level of ATLAS. According to preliminary studies, anxiety has a negative effect on ease of use (Mastuti and Handoyo, 2019; Kustono, Winarno, and Nanggala, 2021). When individuals feel anxious and refuse to implement the new information system, their ability to use it decreases.

Ease of use positively affects the perceived usefulness of ATLAS, provides more benefits, and improves performance (He, Chen, and Kitkuakul, 2018). The ease use shows that its features are easy to use and useful for auditors. This application feature requires general skills possessed by auditors because it improves performance. Audit planning is better, the implementation in the field is more orderly, and conclusions are drawn to provide accurate opinions. The ease of use identifies that ATLAS does not require a high ability to be free from physical and mental efforts (Oturakci, 2018). Auditors who efficiently use this application reported that it increases work effectiveness and productivity.

Ease of ATLAS use does not affect the auditor's intention because it is a belief with free attempts to use the application without difficulties. It refers to an individual's idea that the application does not require extra effort before it starts running. Furthermore, the test results showed that the ease of ATLAS use allows individuals to work effectively within limited timeframe. The application must be useful for auditors in completing their professional work. This means that when they do not feel the benefits of a system, the individual does not intend to use it, even when the application is easy to use. Kahar, Wardi, and Patrisia (2019) stated that employees are not guaranteed sustainability when there is no relationship between ease of use and intention to use.

These results are different from previous studies (He, Chen and Kitkuakul, 2018; Kang, Choi and Kim, 2021). They found that if respondents rated the information system as easy to use, it would positively impact their intention to use the application. This difference is possible because of the existence of the usefulness variable as a mediator for the two. The relationship between ease of use and intention to use becomes an indirect effect.

Usefulness positively affects the intention to use ATLAS because it affects the auditors. Usefulness is people's belief that using technology will improve their job performance. The intention to behave is the basis of the behavior carried out by individuals that an information system is functional with an increase in their intention to use. Conversely, when someone believes that the information system is less useful, they will not be interested in its usage.

Auditors' perceived usefulness leads to an incentive to use the application, believing that their work will lead to intention to use of technology. ATLAS is considered to help get the job done more quickly and effectively. The planning, fieldwork, and reporting processes have become more systematic with ATLAS (Silva, 2016; Baki, Birgoren, and Aktepe, 2018). Users have the intention to use technology when they feel it is useful.

The usefulness does not affect the actual ATLAS use because it is an individual's belief to increase performance quality when using this application. Technology can increase auditor productivity, performance, and efficiency. Result testing shows that usefulness does not necessarily increase the frequency of use, rather, a usage application indicates their liking. Many applications allow the auditor to use only the selected feature and demonstrate that the user does not necessarily increase its actual use.

This result aligns with previous research (Ismail, 2016; Rahmawati and Narsa, 2019). Empirical evidence suggests that usefulness has no direct effect on actual use. Rahmawati and Narsa (2019) found that if the regulator's obligations cause the use of an information system, its use does not affect its actual use. However, it is different from other researchers (Siegel, Acharya, and Sivo, 2017; Nagy, 2018). They show that usefulness strongly determines information systems use, adoption, and behavior. Intention to use may be a variable that changes the direct effect to indirect. This possibility is because both aspects of individual behavior are challenging to measure as predictors. The perceived usefulness must trigger an intention and eventually become its actual use.

The intention positively affects the actual ATLAS use, which shows the auditor's intention to use the application, which controls their behavior. Intention comes from accepting something new hence this attitude is influenced by the individual's perception of its benefits and the ease of using the new thing. Suppose the new system provides benefits and is easy to use by users, it will affect the employees' interest in utilizing this technology to complete their tasks.

The intention to use is the tendency to apply technology continuously, which encourages productivity. Brusso (2015, p.102) stated that the features provided by the application can improve the quality of planning, implementation, and reporting.

4.2 Indirect effects

Training is crucial for the successful implementation of ATLAS due to the possible indirect association between the two variables. The test results show three potential pathways for training to influence the application's actual use.

Table 4: Indirect effects

Indirect effect	Original sample	*T* value	*P*-value
Training→CIC→ANXIETY→EOU→USE→INT→AUA	0.085	2.0551	0.040*
Training→CIC→EOU→USE→INT→AUA	0.179	2.866	0.004**
Training→EOU→USE→INT→AUA	0.654	4.713	0.000**

Source: Data processed, 2021

The mediation effect testing was focused on two variables, namely CIC and anxiety. CIC has the possibility of an intervening variable in the relationship between training and anxiety variables. Meanwhile, anxiety is an intervening variable in the relationship between training-EOU and CIC-EOU. Figure 2 shows the potential of the two variables.

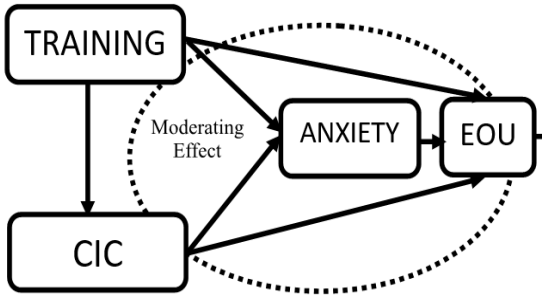


Figure 2: The possibility of mediating effect

Mediation testing determines the strongest training association pathways and their proper uses. The first testing phase was conducted to test whether CIC is an intervening variable between training and ease of use using the Sobel test with Z and *p* values of - 3.10 and 0.000. Calculations show that computer intellectual capital is an intervention variable between training and ease of use.

The second Sobel test was performed on the CIC variable as a mediation between training and anxiety. The results showed that Z and *p* have values of -2.65 and 0.004. Subsequently, the third test examines the anxiety variable as an intervening factor between computer intellectual capital and ease of use to obtain Z and *p values of* -2.49 and 0.006 at a significance level above 0.05. Anxiety is the variable that mediates the relationship between computer intelligence and ease of use.

The three-stage Sobel test concluded that the most robust pathway in the relationship between training and actual *ATLAS* use was training → CIC → anxiety→ ease of use → usefulness → intention to use → actual use. Training is important for the acceptance of the new system. Individual acceptance of something new depends on lowered anxiety levels, ease of use, and understanding of the application's benefits. It encourages personal interest to use it repeatedly because it is generally a transfer of knowledge, skills, and software features. Auditors who receive hands-on training can operate, understand software facilities, and solve problems, which leads to increased computer intellectual capital, thereby decreasing anxiety.

Training is an environment for auditors to achieve competence in changing knowledge, attitudes, and skills. Adding knowledge about ATLAS changes attitude, which is accompanied by a readiness to act according to the object. The knowledge gained during the training increase CIC by applying what has been gained. The training is to equip auditors with the knowledge and skills to operate ATLAS needed to work on field assignments. It also enables the use of information systems as an auditor's tool significantly impacting CIC (Alhejji et al., 2016).

This training is measured by covering the method, instructor, and material dimensions. The training method relates to the suitability of the curriculum with its objectives. Instructor deals with teaching, technical and communication skills, while material refers to the substance of the knowledge taught. The training dimension test indicates that the method dominates in leveraging CIC. Table 5 shows the two variables' direct effect regression results.

Table 5: Regression results of the exercise dimension

	Unstandardized Coefficients		Standardized Coefficients	*t*	Sig.
	B	Std. Error	Beta		
(Const)	5.33	1.79		3.39	.00
Method	0.64	0.19	0.37	3.69	.00
Instructor	0.36	0.16	0.26	2.22	.04
Material	0.22	0.18	0.18	2.17	.05

Source: Data processed, 2021

Training is an effort to increase understanding in a particular job. When the auditor undergoes training on the use of audit software, the dimensions of the training variables affected is the CIC. A comparison of R^2 on the direct relationship of each training dimension to CIC shows that the method, instructor, and material have R^2 values of 0.05, 0.16, and 0.09. This additional test demonstrates the instructor's dominance in increasing the effect of training on CIC.

The effectiveness of training methods plays a significant role in the ATLAS simulation techniques that focus on practice rather than theory. Instructors also play an important role in the smoothness and success of the training program to support the smooth running, which has helped in its implementation. The three dimensions of training help transfer knowledge on the positive effect of increasing CIC.

5. Conclusion and suggestion

In conclusion, four hypotheses were rejected from the TAM model of preliminary studies, and nine others were accepted. Training has been shown to reduce anxiety with increased computer intellectual capital and ease of use. However, it failed to demonstrate its effect on usefulness with a decrease in anxiety and a rise in ease of use. Anxiety has a negative effect on ease of use, which affects usefulness but is not empirically proven to influence intention to use, which positively impacts actual usage.

Training is essential for successfully implementing audit software due to the possibility of an indirect relationship between the two variables. The Sobel test concluded that the most robust pathway in the relationship between training and actual audit software use is increasing CIC, decreasing anxiety, raising ease of use, improving perceived usefulness, and encouraging intention to use. Training related to software techniques and features enables auditors to increase intellectual capital and reduce anxiety. The variables' impact on the intervening test shows a vital role as an explanatory relationship between training and ease of use.

5.1 Implications

This research has implications for knowledge management to overcome the acceptance of the new system. The training process can manipulate and control individual behavioral factors determining acceptance. Aggregate training changes tacit and explicit knowledge, which is needed to develop CIC to achieve the organization's objective and strategic vision. For practitioners, these findings provide insight into how implementing a new system requires users' acceptance. User readiness with low anxiety can be achieved assuming CIC is adequate with superior management capable of conducting intensive training with appropriate methods, instructors, and materials.

5.2 Limitation

This study is limited to the use of auditors who work in public accounting firms in Indonesia and the generalizability of differences in organizational culture from other countries. However, when the characteristics are similar, then the possibility becomes small. Training measurements do not separate the types of methods and materials; hence, they tend to ignore their effects. Future research needs to compare auditors in different countries and improve the measurement of the training variable to obtain a more comprehensive conclusion. We use a quantitative method intending to capture the average effect of training on aspects of auditor behavior and its impact on the use of audit software. The findings cannot explain the mechanism of the influence of training on behavior change because it does not explore each behavior. However, the distribution and adequacy of the sample are sufficient to guarantee generalization to auditors in Indonesia.

References

Alhejji, H., Garavan, T., Carbery, R., O. Brien, F. and McGuire, D, 2016. Diversity training programme outcomes: A systematic review. *Human Resource Development Quarterly*, 27(1), pp.95–149. https://doi.org/10.1002/hrdq.21221

Arunachalam A.S and Velmurugan, T., 2018. Measures for predicting success factors of e-learning in educational institutions. 118(18), pp.3673–3679.

Asih, N. P. S. M. and Dwiyanti, K. T., 2019. The effect of love of money, Machiavellian, and equity sensitivity on perceptions of tax avoidance ethics (tax evasion). *E-Jurnal Akuntansi*, 26(2), pp.1412–1435. https://doi.org/ https://doi.org/10.24843/eja.2019.v26.i02.p21.

Axtell, C., Maitlis, S. and Yearta, S. (1997. Predicting immediate and longer-term transfer of training. *Personnel Review*, 26, pp.201–213. https://doi.org/ 10.1108/00483489710161413

Baki, R., Birgoren, B. and Aktepe, A., 2018. A meta-analysis of factors affecting perceived usefulness and perceived ease of use in the adoption of e-learning systems. *Turkish Online Journal of Distance Education*, 19(4), pp.4–42. https://doi.org/ 10.17718/tojde.471649

Bhullar, A. and Gill, P. S., 2019. Future of Mobile Commerce: An exploratory study on factors affecting mobile users. behaviour intention. *International Journal of Mathematical, Engineering and Management Sciences*, 4(1), pp.245–258. https://doi.org/ 10.33889/ijmems.2019.4.1-021

Brusso, R. C., 2015. *Employee behavioral intention and technology use: Mediating processes and individual difference moderators.* Ph.D. Old Dominion University

Christensen, B., 2018. The process of creating value with intellectual capital practice as an intangible asset in communities of practice in the SME: An empirical case study, *Electronic Journal of Knowledge Management*, 16(2), pp.73–83.

He, Y., Chen, Q. and Kitkuakul, S., 2018. Regulatory focus and technology acceptance: Perceived ease of use and usefulness as efficacy. *Cogent Business and Management*, 5(1), pp.1–22. https://doi.org/ 10.1080/23311975.2018.1459006

Huang, T. C. K., Liu, C. C. and Chang, D. C., 2012. An empirical investigation of factors influencing the adoption of data mining tools. *International Journal of Information Management*, 32(3), pp.257–270. https://doi.org/ 10.1016/j.ijinfomgt.2011.11.006

Ismail, H., 2016. Intention to Use Smartphone Through Perceived Compatibility, Perceived Usefulness, and Perceived Ease of Use. *Jurnal Dinamika Manajemen*, 7, pp.1–10. doi: 10.15294/jdm.v7i1.5748.

Jridi, K. and Chaabouni, A., 2021. the effects of organizational absorptive capacity, professional experience and training over the use of Sales Force Automation. *Electronic Journal of Knowledge Management*, 19(1), pp.15–32. https://doi.org/ 10.34190/ejkm.19.1.2148

Kahar, A., Wardi, Y. and Patrisia, D., 2019. The influence of perceived of usefulness, perceived ease of use, and perceived security on repurchase intention at Tokopedia.com. *Advances in Economics, Business and Management Research*, 64, pp.429–438. https://doi.org/ 10.2991/piceeba2-18.2019.20

Kamaja, P., Ruohonen, M., Löytty, K. and Ingalsuo, T., 2016. Intellectual capital-based evaluation framework for dynamic distributed software development. *Electronic Journal of Knowledge Management*, 14(4), pp.231–244.

Kang, Y., Choi, N. and Kim, S., 2021. Searching for New Model of Digital Informatics for Human-Computer Interaction: Testing the Institution-Based Technology Acceptance Model (ITAM). *International journal of environmental research and public health*, 18(11), pp.123-130. https://doi.org/ 10.3390/ijerph18115593.

Kaya, T. and Erkut, B., 2018. Tacit Knowledge Capacity: A Comparison of University Lecturers in Germany and North Cyprus. *The Electronic Journal of Knowledge Management*, 16(2), pp.131–142.

Kustono, A. S., 2021. Behavioral factors and successful implementation of mandatory management information systems in Indonesia. *The Journal of Behavioral Science*, 16(3), pp.84–98.

Kustono, A. S., 2021. Behavioral Factors and Successful Implementation of Mandatory Management Information Systems in Indonesia. *The Journal of Behavioral Science*, 16(3), pp.84–98.

Kustono, A. S. and Valencia, Z. G., 2017. How the effectiveness knowledge sharing affect enterprise resource planning system case in East Java—Indonesia. *Advanced Science Letters*, 23(5), pp.4295–4297. https://doi.org/ 10.1166/asl.2017.8263

Kustono, A. S., Winarno, W. A. and Nanggala, A. Y. A., 2021. Effect of accounting lecturer behavior on the level of online learning outcomes achievement. *International Journal of Learning, Teaching and Educational Research*, 20(3), pp.169–187. https://doi.org/ 10.26803/ijlter.20.3.11

Liao, S., Hong, J.C., Wen, M.H., Pan, Y.C. and Wu, Y.W., 2018. Applying Technology Acceptance Model (TAM) to explore user's behavioral intention to adopt a performance assessment system for E-book Production. *Eurasia Journal of Mathematics, Science and Technology Education*, 14(10), pp.2-12. https://doi.org/ 10.29333/ejmste/93575

Mankad, A. and Loechel, B., 2020. Perceived competence, threat severity and response efficacy: key drivers of intention for area wide management. *Journal of Pest Science*, 93(3), pp.929–939. https://doi.org/ 10.1007/s10340-020-01225-7.

, L., Nordén, L. Å. and Pears, A., 2018. Digital competence, teacher self-efficacy and training needs. *ICER 2018 - Proceedings of the 2018 ACM Conference on International Computing Education Research*, pp.78–85. https://doi.org/ 10.1145/3230977.3230993

Mastuti, E. and Handoyo, S., 2019. Computer competency, test anxiety, & perceived ease of use profile exploration of high school students during computer-based testing. *North American Journal of Psychology*, 21(1), pp.169–172.

Mohammadi, S. and Isanejad, O., 2018. Presentation of the extended technology acceptance model in sports organizations. *Annals of Applied Sport Science*, 6(1), pp.75–86. https://doi.org/ 10.32410/huj.10079

Muller, J., Handlin, L., Harlén, M., Lindmark, U. and Ekström, A., 2015. Mechanical massage and mental training programmes affect employees, anxiety, stress susceptibility and detachment-a randomised explorative pilot study. *BMC Complementary and Alternative Medicine*, 15(1), pp.1–8. https://doi.org/ 10.1186/s12906-015-0753-x

Müller, J. M., Buliga, O. and Voigt, K. I. 2018. Fortune favors the prepared: How SMEs approach business model innovations in Industry 4.0. *Technological Forecasting and Social Change*, 132, pp.2–17. https://doi.org/ 10.1016/j.techfore.2017.12.019

Nagy, J. T., 2018. Evaluation of online video usage and learning satisfaction: An extension of the technology acceptance model. *International Review of Research in Open and Distance Learning*, 19(1), pp.160–185. https://doi.org/10.19173/irrodl.v19i1.2886.

Namvar, M., Fathian, M., Akhavan, P. and Reza Gholamian, M., 2010. Exploring the impacts of intellectual property on intellectual capital and company performance. *Management Decision*, 48(5), pp.676–697. https://doi.org/ 10.1108/00251741011043876

Nanggala, A. Y. A., 2020. Use of fintech for payment: approach to Technology Acceptance Model Modified. *Journal of Contemporary Information Technology, Management, and Accounting*, 1(1), pp.1–8.

Oturakci, M., 2018. Developing new Technology Acceptance Model with Multi-Criteria Decision Technique: An Implementation Study. *Engineering Management Research*, 7(2), p. 43-52. https://doi.org/ 10.5539/emr.v7n2p43

Rahmawati, R. and Narsa, I. M., 2019. Actual usage of e-learning with Technology Acceptance Model (TAM. *Jurnal Inovasi Teknologi Pendidikan*, 6 (1), pp.127–136. https://doi.org/ 10.21831/jitp.v6i2.26232

Robu, D. and Lazar, J. B., 2021. Digital transformation designed to succeed: Fit the change into the business strategy and people, *Electronic Journal of Knowledge Management*, 19(2), pp.133–149. https://doi.org/ 10.34190/EJKM.19.2.2411

Russo, D., 2016. Competency Measurement Model. *European Conference on Quality in Official Statistics*, pp.1–29. Madrid, Spain, 31 May – 3 June 2016. Madrid: The National Statistical Institute of Spain.

Sabar, S., Masitoh, S. and Bachri, B., 2018. Development of Computer Learning Materials to improve spreadsheet skills for training participants. Advances in Social Science, Education and Humanities Research, 212, pp.499–502. https://doi.org/ 10.2991/icei-18.2018.107

Schutte, N. and Barkhuizen, N., 2014. Knowledge management and sharing in local government: A social identity Theory Perspective. *Electronic Journal of Knowledge Management*, 13(2), pp.130–141.

Siegel, D., Acharya, P. and Sivo, S., 2017. Extending the Technology Acceptance Model to Improve Usage & Decrease Resistance toward a New Technology by Faculty in Higher Education. *Journal of Technology Studies*, 43(2), pp.58–69. https://doi.org/: 10.21061/jots.v43i2.a.1.

Silva, M. B., 2016. Percepção da população assistida sobre a inserção de estudantes de medicina na Unidade Básica de Saúde. *Trabalho de conclusão de curso*, 1(9), pp.1–10. https://doi.org/ 10.1017/CBO9781107415324.004

Terentiev, O. and Kleshchov, A., 2018. Expert computer assesment of knowledge. *Humanities Bulletin of Zaporizhzhe State Engineering Academy*, (72), pp.174–179.

Tucker, E. and Kotnour, T., 2022. Why People Keep Using Knowledge Management Systems: A Causal Analysis of Continuance Behavior, *Electronic Journal of Knowledge Management*, 19(3), pp.237-254. https://doi.org/ 10.34190/ejkm.19.3.1978

Valacherry, A. K. and Pakkeerappa, P., 2021. Knowledge Management and Academic Performance in Indian Public Schools', *Electronic Journal of Knowledge Management*, 19(1), pp.76-88. https://doi.org/10.34190/ejkm.19.1.2343.

Veerankutty, F., Ramayah, T. and Ali, N. A., 2018. Information technology governance on audit technology performance among Malaysian public sector auditors. *Social Sciences*, 7(8). https://doi.org/ https://doi.org/ 10.3390/socsci7080124.

Venkatesh, V, Morris, M.G., Davis, G.B., and Davis, F.D., 2003. User acceptance of information technology: Toward a unified view. *MIS Quarterly: Management Information Systems*. Vol. 27 (3), pp.425-478. https://doi.org/ 10.2307/30036540

Venkatesh, V. and Bala, H., 2008. Technology Acceptance Model 3 and a research agenda on interventions subject areas: design characteristics, interventions. *Decision Sciences*, 39(2), pp.273–315. https://doi.org/10.1111/j.1540-5915.2008.0_0192.x