ABSTRACT

This research aims to analyze the influence of Perceived Ease of Use and Perceived Usefulness on audit quality amidst the rapid development of Artificial Intelligence (AI). Using a quantitative approach within the Technology Acceptance Model (TAM) framework, this study collected data through questionnaires from 61 auditors working in Public Accounting Firms (KAP) in Semarang using a purposive sampling technique. The data were analyzed using multiple linear regression analysis. The results reveal two main findings. First, Perceived Ease of Use has a significant but negative influence on audit quality. Second, Perceived Usefulness has a significant and positive influence on audit quality. These findings conclude that the value of AI in auditing lies not in its simplicity but in its functional benefits. The negative influence of ease of use indicates a risk of decreased professional skepticism and over-reliance, particularly among novice auditors. Conversely, the perception of usefulness is a primary driver for improving audit quality. Therefore, the effective implementation of AI must focus on in-depth training to manage the risks associated with 'ease' while maximizing its functional benefits.

Keywords: *Artificial Intelligence, Audit Quality, Technology Acceptance Model (TAM), Auditor's Perception, Ease of Use. Usefulness*