

## ABSTRACT

*This study aims to examine the factors the effectiveness of e-audit system in the BPK RI Representative of Central Java province. This study is a modified version of the study Wixom and Todd (2005). This study adds independent variables such as competence examiners and audit findings. Factors associated with the effectiveness of e-audit system, such as the competence of the examiner, the audit findings, perceived ease, perceived usefulness, quality systems, and quality information. This study is expected to assess the relationship between these factors in the effectiveness of e-audit system as well as the direction of the relationship is what leads to the direction of the negative or positive direction.*

*This study was conducted with non-probability method through a case study with a population of respondents is representative examiner CPC Central Java province of Indonesia which has implemented the e-audit as many as 17 people. This study uses primary data in the form of a questionnaire given to the examiner. Tests were conducted in the study using SPSS 19 with the type of non -parametric tests such as the Shapiro Wilk normality test, and hypothesis testing with Pearson Product Moment correlation test.*

*The results showed that there is a positive and significant relationship between the variables of audit findings, perceived ease of use, perceived usefulness, system quality, information quality and effectiveness of e-audit system. While the competence of the examiner does not have a positive and significant impact on the effectiveness of e-audit system. The findings of this study provide a recommendation that the effectiveness of e-audit system can be achieved if carried out will increase in the ease of use of e-audit system for examiners in BPK RI Representative Central Java Province.*

*Keywords: Competence examiner, audit findings, Theory Acceptance Model, Adaptive Structuration Theory, the effectiveness of e-audit system.*