

Atestasi: Jurnal Ilmiah Akuntansi

<https://jurnal.feb-umi.id/index.php/ATESTASI>

This Work is Licensed under a Creative Commons Attribution 4.0 International License

Leveraging Digital Audits and Collaborative Team Support to Optimize Auditor Performance



Muhaimin ⁽¹⁾ Zainal Fanani [✉] Heru Tjaraka ⁽³⁾

[✉] Universitas Airlangga, Surabaya, Jawa Timur, 60115, Indonesia
^(1,3) Universitas Airlangga, Surabaya, Jawa Timur, 60115, Indonesia

Received: 2024-12-22 Accepted: 2025-03-09
Available online: 2025-03-17

Corresponding author. Zainal Fanani
[✉] fanani@feb.unair.ac.id

	Abstract
<p>Keywords:</p> <p>Auditor performance, Digital Audit, team support, management support.</p> <p>Conflict of Interest Statement:</p> <p>The author(s) declares that the research was conducted without any commercial or financial relationships that could be construed as a potential conflict of interest.</p> <p>Copyright © 2025 Atestasi. All rights reserved.</p>	<p>Purpose: This study examines the relationship between team support, management support, and digital audit on auditor performance. It also investigates the role of management support in strengthening the effect of team support on auditor performance within digital audit environments.</p> <p>Research Design and Methodology: The study employs a quantitative approach with primary data collected through questionnaires distributed to auditors. Using a correlational and cross-sectional design, data were analyzed with Structural Equation Modeling (SEM) using PLS 4.0 to assess the relationships among variables.</p> <p>Findings and Discussion: The results show that digital audits significantly improve auditor performance, highlighting that digital technology enhances audit accuracy and efficiency. Team support positively affects both management support and auditor performance, as collaboration encourages management to provide necessary resources and training. Additionally, management support directly improves auditor performance and mediates the relationship between team support and auditor performance, indicating that team effectiveness increases when supported by management.</p> <p>Implications: This study contributes to understanding auditor performance in digital audits and emphasizes the importance of team and management collaboration. The findings suggest that organizations should enhance team cohesion and management support to optimize auditor performance, and further research on digital audit implementation should be recommended.</p>

Introduction

The development of digital technology has brought about significant changes in various industries, including auditing. One innovation emerging from this technological transformation is digital auditing, which allows auditors to handle more extensive and complex data volumes and improve the accuracy and efficiency of the audit process. However, there are challenges to implementing digital audits. Auditors often face challenges

to change, need for new technical skills, and difficulty adapting to changing systems (Angeles et al., 2023). Other factors, such as management and Team Support, also greatly influence the success of digital audits and the technology itself. Previous research has shown that management support is critical to providing training, resources, and incentives for auditors to conduct digital audits successfully (Julianto et al., 2021). Technical incompetence and resistance to change are other issues that can be overcome through this support.

The success of digital audits relies significantly on team collaboration. Auditors with strong emotional intelligence and working in a supportive team tend to be better able to adapt and produce high-quality audit results (Zhao et al., 2022). Previous studies (Hegazy & Kamareldawla, 2024) find that regular audit reviews increase accountability and improve the quality of auditor performance. Faster and more transparent reviews can increase accountability and encourage auditors to work better in digital audits. Ultimately, management and team support is essential for creating a pleasant work environment for auditors. This study concentrates on how auditor performance is affected by digital audits, Team Support, and management support. This is important to answer the audit industry's needs in the digital transformation era, where technological improvements, work environment improvement, and essential support are needed. This research is also expected to provide new, broader insights into how audit firms can optimize auditor performance by using digital technology and creating a supportive work environment.

Research on the shift from manual audit techniques to digitalization in audit practice presents new challenges in adapting existing technologies. According to (Vimal et al., 2023), audit practices are changing due to digital transformation, and many auditors face difficulties adapting to new technologies. Hence, auditors are in dire need of training to follow the changes. Moreover, it is important to guarantee the successful adoption of the existing audit technology. (Ibrahim et al., 2023) Stated that IT managers in Malaysia emphasize the effectiveness of digital audits, where good and adequate IT governance can increase the efficiency of digital audits. This study also shows that management support is crucial to applying audit technology correctly.

(Vitali & Giuliani, 2024) This idea is supported by the fact that while advanced audit technology can improve efficiency, auditors and management must make more in-depth adaptations to maximize its benefits. (Angeles et al., 2023) also show that while digitalization can improve the efficiency of the audit process, it will also bring challenges, such as a lack of technical skills and auditors' resilience to existing changes. Finally (Vidačak, 2024) states that internal audits and digital transformation require management support and IT capabilities. His study shows that organizations with strong IT capabilities and reasonable management assistance are better at implementing digital audits. Overall, the study emphasizes that in addition to technology, the management element and the auditor's ability to adapt are essential for successfully implementing digital audits.

Other research shows that team and management support are essential to improve internal audit performance, especially in the public sector and organizations with limited resources. (Saputra et al., 2020) Emphasized the importance of top management support in the success rate of internal audits in the public sector. This support is beneficial when auditors have sufficient competence and strong independence. These two factors act as barriers. This means that an auditor's expertise and autonomy increase the benefits of management support for audit performance. (Sheriff, 2021) investigated the internal audit system of the Sierra Leone

local government and found that management support was essential for addressing the lack of resources and improving internal audit performance. Management assistance is required to ensure auditors perform their jobs well in an environment with limited resources. However, (Betri & Murwaningsari, 2021) find that senior management support is a regulator that enhances the influence of organizational culture and auditor attributes on internal audit performance. The study found that good organizational culture and strong auditor attributes will succeed only if they are supported by dedicated senior management. Overall, this study emphasizes that management must help auditors conduct effective audits. Capabilities, independence, and organizational culture significantly impact the audit results.

This study refers to research conducted (Mohd Sanusi et al., 2023). This study emphasizes the relationship between components that affect auditor performance in one integrated model, not the only one. Additionally, this study uses management support as a mediation variable to understand how team support affects auditor performance indirectly through management roles. This method offers a new understanding of the dynamics in organizational building that support the implementation of digital audits, especially in terms of auditor adaptation to technological changes. Using a structural model with partial least squares (PLS) enhances the different methodological features, especially since this sample comes from an experienced auditor in South Sulawesi, which provides a local perspective on this broad issue.

This study implies the presence of management support as a mediation variable, showing that team support can indirectly improve auditor performance through management roles. Due to its practical consequences, this study expands the literature related to team dynamics and the role of management in implementing digital audits. It contributes theoretically by expanding the literature related to technology training so that auditors can adjust to digital audits. These results could serve as a basis for further research.

Literature Review

Digital Auditors and Auditor Performance

Information Technology (IT) governance is one of the concepts currently emerging along with the development of IT. Organizations are implementing IT governance to ensure an effective alignment between their operations and IT (Ibrahim et al., 2023). Nowadays, information technology is an integral part that supports and develops businesses to reflect better organizational performance, one of which is utilizing technology in the audit process. In today's technology era, internal auditors can conduct effective audits using technology, which is an important field (Ibrahim et al., 2023). Auditors should consider various aspects of auditing when planning audit work, such as intentional data destruction and transmission errors (Tarek et al., 2017). The number of papers used has decreased since IT and digital working methods have become available. In addition, conducting audits digitally without paper makes auditors' work methods more flexible and efficient because the information is more straightforward to summarize and organize (Karlsen & Wallberg, 2017).

Digitalization has an extraordinary effect on daily life through changing patterns and is the most relevant challenge in today's society. The term "digitalization" is used to describe a wide range of technological phenomena that are vast and complex (Vial, 2019); (Warner & Wäger, 2019). Some auditors argue that various technologies can help their various activities, and there are decent tools for every type of task. Therefore, digital audits require auditors' experience, skills, and knowledge to utilize computerized technology to obtain audit opinions

(Pathak et al., 2010). Therefore, automating audit procedures helps auditors achieve audit objectives effectively and increases auditors' doubts about possible fraud in financial statements (Chan & Vasarhelyi, 2011; Kurnia et al., 2018) (Ravisankar et al., 2011). (Vimal et al., 2023) emphasized how digital technology has changed audit methods and said auditors need unique training to adapt. Management must ensure the successful adoption of digital audit technology. (Ibrahim et al., 2023) Additionally, good information technology (IT) governance improves the efficiency of digital audits. Management responsible for ensuring that the implementation of digital audits runs well is also responsible for doing so successfully. Auditors' performance in the digital environment depends on their ability to adapt to new technologies and gain strong support from management and team members. This study shows that improving auditor performance in internal audits and digital transformation is influenced by management support, team collaboration, workload management, and the ability to adapt to digital technology. Differences in the context or focus of the study, such as the pandemic situation or limited resources in the public sector, often lead to differences in some outcomes. Based on the above description, the following hypothesis was formulated:

H₁: It is suspected that digital auditors have a significant positive effect on auditor performance

Team Support and Auditor Performance

Team support refers to the assistance and cooperation team members provide to achieve common goals. In a work environment, team support involves effective communication, mutual trust, exchange of knowledge, and solid cooperation to complete tasks collectively. This support is essential to improve motivation, job satisfaction, and overall performance of a person and team. Team support plays a crucial role in improving auditor performance through collaboration, motivation, and effective exchange of information. Julianto et al. (2021) believe team support can improve auditor performance by encouraging cooperation and motivation. Zhao et al. (2022) stated that emotional intelligence in audit teams improves relationships between team members, improving audit quality through better emotional support. In addition, team support encourages management to be more responsive to auditor requests, as demonstrated by (Bagus et al., 2020) and (Betri and Murwaningsari, 2021), where management is better prepared to provide resources and training. (Saputra et al., 2020) found that team support encourages management to focus more on developing auditors in the public sector. This is particularly true when resources are limited. In addition, it is evident that team support helps auditors face new technological challenges; (Mohd Sanusi et al., 2023) found that it helped with digital audit adaptation. As shown by (Soepriyanto et al., 2023) and (Utami & Nahartyo, 2013), team support helps reduce the work stress caused by high workloads. Overall, empirical research findings show that auditors' performance is directly affected by team support, which improves their relationship with management and, ultimately, overall performance.

However, several studies have reported conflicting results. (Julianto et al., 2021) I found that auditors' work motivation increased due to strong team collaboration and good supervision, which improved their performance. Team support is essential in a stressful audit environment to help auditors overcome complex job issues and maintain performance. However, (Soepriyanto et al., 2023) emphasized that workload and fatigue, especially during

the pandemic, dominate the decline in auditor performance. Exhausted auditors tend to show lower performance; therefore, management must balance the auditor's workload and fatigue to maintain optimal performance. Based on the above description, the following hypothesis was formulated:

H₂: It is suspected that team support has a significant positive effect on auditor performance

Team Support and Management Support

Team support is important in building an organization's productive and collaborative work culture. Team support refers to team members' collaboration and mutual support to achieve common goals. This includes effective communication, trust, knowledge-sharing, and strong collaboration. A work environment supported by solid team relationships and high synergy creates a positive atmosphere that often encourages management to provide more support. Management that recognizes cohesion and motivation within teams is usually more motivated to provide additional resources such as specialized training, infrastructure improvements, and access to the latest technology. This support is intended to support team performance and ensure they have the right tools and resources to achieve optimal results. Previous research has supported this concept. A study by Julianto et al. (2021) and Betri and Murwaningsari (2021) showed that when teams work in a supportive and collaborative environment, management tends to be more responsive to the team's needs and provides additional training and facilities to support the smooth running of their tasks. Thus, good team support not only improves the quality of teamwork but also serves as an incentive for management to provide more substantial and more targeted support. Based on this perspective, it can be hypothesized that team support significantly affects management support. A collaborative and solid team creates trust and a positive response from management, thereby increasing the support provided. The following hypotheses were formulated:

H₃: It is suspected that team support has a significant positive effect on management support

Management Support and Auditor Performance

Support and participation from high-level management are essential (Ibrahim et al., 2023). Management support increases employees' emotional responsibility to help the organization achieve its goals, increase their affective attachment to the organization, and anticipate their performance improvement due to management support (Singh, 2020). Management support is essential for improving auditor performance, especially in an increasingly complex and technology-based work environment. (Brunetto et al., 2013) Emphasized that auditors will be more focused and productive in performing their duties if they are satisfied with management support, especially regarding infrastructure and training. This aligns with the results (Omoteso, 2012), who shows that contemporary technology can make auditors' jobs easier. However, to implement this technology, auditors must receive strong management support. (Julianto et al., 2021) Management support and supervision increased auditors' motivation, improving their performance. Moreover (Mohd Sanusi et al., 2023) find that management support is essential in digital audits to help auditors face the challenges of technology adaptation. This support should cover all the aspects of digital auditing.

(Saputra et al., 2020; Sheriff, 2021) emphasized that management must pay attention to support in an environment with limited resources. Management support is needed to ensure auditors can still do their jobs well despite facing obstacles. In addition, (Hegazy and Kamareldawla, 2024) showed that management accountability is essential for improving audit quality through a more thorough review. Overall, this study shows that improvement in auditor performance is greatly influenced by management support, especially in terms of infrastructure, training, and supervision. Auditors find it challenging to adapt to the increasingly complex and dynamic work demands without adequate assistance.

Management support is essential for auditor performance in internal audits. (Saputra et al., 2020) Investigate the relationship between top management support and the success rate of internal audits in the public sector. They find that active support from management can improve auditor performance. This support is more significant when auditors have adequate capabilities and autonomy. (Sheriff, 2021) also argues that management support is essential to help auditors overcome problems and carry out their duties well in a government environment with limited resources. Additionally, research shows that implementing new technologies requires change and strong management support in the context of digital transformation in the auditing field. Based on the above description, the following hypothesis was formulated:

H₄: It is suspected that management support has a significant positive effect on auditor performance

Team Support, Management Support, and Auditor Performance

The auditor can examine the individual auditor before completing the required audit. You have managed to improve cooperation and communicate effectively but have not succeeded because you have chosen to achieve a positive result. After connecting the auditor with the following steps, the auditor must have the necessary complementarity with digital technologies and standard auditors. As these controls are not yet completed in this case, the audit must be completed before contacting the auditor. One must respond to the fact that members spend the time they work, separate the technology and infrastructure, and use the auditor for an optimal solution.

Empirical research has supported this link. Brunetto et al. (2013) and Saputra et al. (2020) find a positive balance after completing an industry audit. However, you must carefully take advantage of the infrastructure and ensure you collaborate and cooperate with individuals and an auditor. In addition, Julianto et al. (2021) found that I had already dedicated the time I needed to the firm for my members' work and that they lacked the work of an auditor to improve and enhance their work. Most empiricists can draw a positive balance before reaching the auditor. Based on the above description, the following hypothesis was formulated:

H₅: It is suspected that management support has a significant positive effect on auditor performance

Research Design and Methodology

The conceptual framework is a theoretical model that connects the main variables of the research, namely team support, management support, digital audit, and auditor performance. The conceptual framework of this study also shows the expected relationship between these

variables based on theoretical and empirical study results. The study found that team support can improve management support, which, in turn, will have a positive impact on auditor performance. In addition, digital audits are essential to influence auditor performance, especially in today's era, where the adoption of digital technology is increasing in the audit process. The framework also includes the role of management support as a mediating variable, meaning that it is a factor.

The conceptual framework in Figure 1 above shows the direct testing of digital audit (AD), support team (TS), and management support (MS) on auditor performance (AP), in addition to tests carried out on the effect of intervening management support (MS) on the influence of auditor performance (AP). This study uses qualitative research with an explanatory approach to examine how auditors perform. The subject of the study is an auditor who already has at least two years of experience as an auditor, whose answers are taken from a questionnaire shared via links and hardcopies; the number of Auditors in South Sulawesi is 96, where the sample was obtained using purposive sampling, totaling 46 people. The data analysis technique used in this study was the PLS version 3.2. The regression equation used in this study for the moderator variable was the MRA equation, which can be expressed as follows:

$$\eta = \beta_1 \xi_1 + \beta_2 \xi_2 + \beta_3 \xi_3 + \epsilon_{3it} \dots\dots\dots 1$$

Information:

- η = Eta, Auditor Performance Variable
- ξ_1 = ξ_{1i} , Digital Audits Variable
- ξ_2 = ξ_{2i} , Team Support Variable
- ξ_3 = ξ_{3i} , Variable Management Support
- $\gamma_1 \beta_1 \beta_2 \beta_3$ = Cocomplexion
- e = Error standard

Findings and Discussion

Findings

The unit of analysis in this study is auditors, both junior and senior, in South Sulawesi. The total number of auditors in South Sulawesi spread across 17 KAP was 254, but only 215 completed the questionnaire thoroughly. Auditors were chosen as the subjects of the study because of their important role in ensuring regulatory compliance and accuracy of financial statements. The reputation of financial information published by an organization is directly affected by the performance of auditors. Auditors are also responsible for finding errors and fraud and adapting to digital audit technology, which makes them relevant to learning. Management support, such as infrastructure and training, affects the effectiveness of auditors. Therefore, research often focuses on auditors to evaluate how various components affect their financial integrity and transparency performance. Table 1 of the distribution of respondents shows that the majority of those who fill out the questionnaire are male, as many as 172 people or 80%, which indicates that the majority at the highest level of KAP who work as auditors are men, which is indeed inseparable from the fact that men have more power to move the wheels of the organization and have many strategies and are more aggressive in improving their performance as auditors, and that being an auditor is more in the field. In addition, 126 people, or 58% of the respondents who filled out the questionnaire, were Senior Auditors, and the majority had S2 audio education, namely 124 people, or 57%, which almost reached 50% of the total respondents.

Table 1. Distribution of respondents

Gender	Frequency	Presentation
Man	172	80%
Woman	43	20%
Total	215	100%
Position	Frequency	Presentation
Senior Audit	126	58%
Junior	89	42%
Total	215	100%
Last Education	Frequency	Presentation
S1	63	29%
S2	124	57%
S3	23	10%
Other	5	3%
Total	215	100%

Source: Data processed (2024)

Table 2. Validity test and Reliability

Variable	Item	Outer Loading	Cronbach alpha	Composite Reliability	AVE
Audit Digital	AD6	0,737	0,883	0,888	0,684
	AD7	0,839			
	AD8	0,904			
	AD9	0,872			
	AD10	0,773			
Team Support	TS1	0,752	0,875	0,879	0,617
	TS2	0,778			
	TS3	0,833			
	TS4	0,840			
	TS5	0,794			
	TS6	0,706			
Management Support	MS1	0,818	0,851	0,851	0,629
	MS2	0,813			
	MS3	0,823			
	MS4	0,815			
	MS5	0,688			
Auditor Performance	AP1	0,765	0,863	0,883	0,654
	AP2	0,893			
	AP3	0,847			
	AP4	0,891			
	AP5	0,613			
Fornell-Larcker					
	Audit Digital	Auditor Performance	Management support	Team Support	
Audit Digital	0,827				
Auditor Performance	0,468	0,809			
Management support	0,528	0,601	0,793		
Team Support	0,660	0,491	0,674	0,785	

Source: SmartPLS 4.0

Table 2 shows the value of Outer Loading -The correlation between the structure and the variable meets the convergent validity because all indicators have a holding factor value of > 0.70 . However, the AD1, AD2, AD3, AD4, and AD5 items have a value of < 0.5 , so it meets the convergence validity requirement. The Average Variance Extracted (AVE) value in Table 3 shows that in the digital audit (AD) variable, the support team (TS) and management support (MS) for auditor performance (AP) meet the convergent validity standard, which is > 0.50 . The criterion validity criterion, which states that a variable construct item can predict block size and is better than other construct items, satisfies the Fornell-Larcker value of the variable. Finally, the reliability test can be seen through Cronbach's Alpha and Composite Reliability values. The variables AD, TS, MS, and AP met the reliability test requirements with a Cronbach's alpha value greater than 0.70. The variables AD, TS, MS, and AP also had a combined value of Cronbach's alpha of more than 0.70.

Table 3. Hypothesis Test

Hypothesis	Path	Path Coeffesien	T-statistics	p-value	f-square	Decision
H1	AD -> AP	0,186	2,449	0,014	0,032	Accepted
H2	TS -> AP	0,186	0,603	0,547	0,002	Rejected
H3	TS -> MS	0,674	16,997	0,000	0,833	Accepted
H4	MS -> AP	0,467	6,092	0,000	0,192	Accepted
H5	TS->MS-> AP	0,315	5,726	0,000	0,000	Accepted
Coefficient Determination						
Endogen		R-Square				
		Auditor Performance			0,394	
		Management support			0,454	

Source: SmartPLS 4.0

Table 3 shows the R Square value for the Auditor Performance (Y) variable of 0.394, which shows that the model can explain 39% of the variables that affect the Auditor Performance variable. In comparison, variables outside the study influence 61%. The interning variable contributes 45%, and only 55% of the contribution is outside the variables studied.

Table 4. Model Fit

SATURATED MODEL	
SUMMER	0.090

Source: SmartPLS 4.0

The SRMR values met the fit model criteria, as shown in Table 4, with an SRMR value of $0.090 < 0.10$. Here are the results of the bootstrapping calculations to obtain an estimate of significant profitability from the immediate impact. Figure 1 shows the results of the bootstrap model test, which also shows the bootstrap model evaluation.

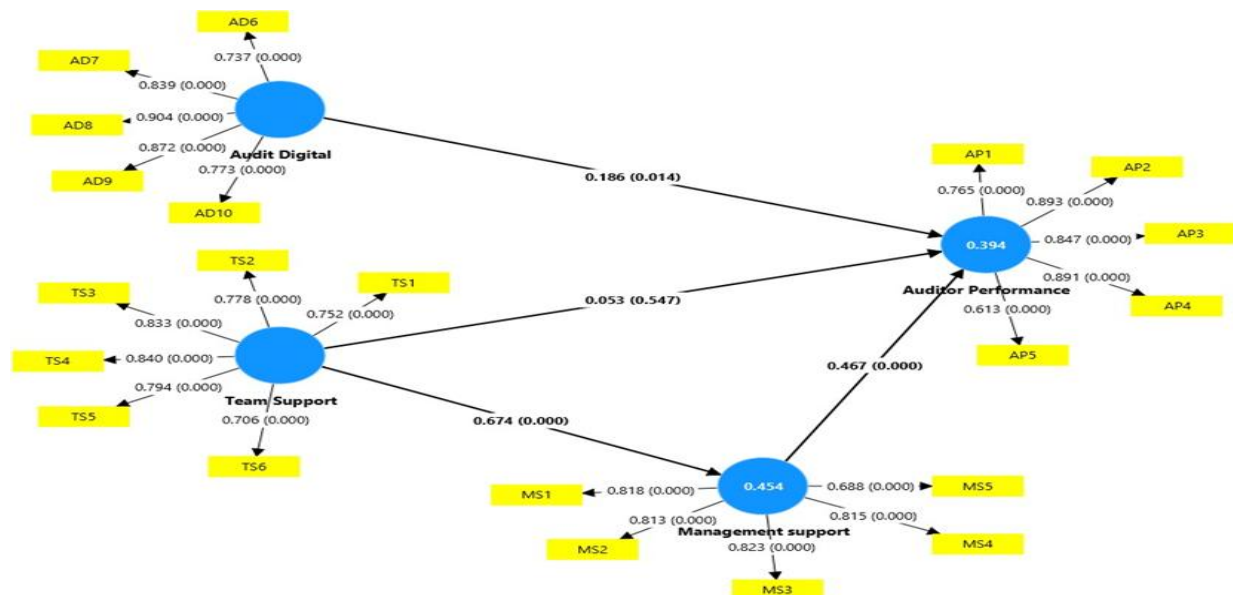


Figure 1. Structural Model (PLS Bootstrapping)

Source: SmartPLS 4.0

Figure 1 shows the bootstrapping calculation for the PLS. The result will unlock indirect influences or special items so that the hypothesis that has been built is acceptable. Based on the tests carried out on the research hypothesis, it can be concluded that indirect testing exists between the following variables. Table 3 shows that the direct influence of $AD \rightarrow AP$ was 0,186 (positive), with P Values $0.000 < 0.05$ (significant). This means that the AD variable (X1)

significantly positively affects auditor performance (Y). Therefore, H1 was accepted. Table 3 shows that the direct influence of TS → AP is 0,186 (Negative), with P Values of 0.547 > 0.05 (insignificant). This implies that the influence of the TS variable (X2) on *auditor performance* (Y) does not have a significant effect. Therefore, H2 was rejected, and Table 3 shows that the direct influence of TS → MS was 0,674 (positive), with P Values 0.000 < 0.05 (significant). The TS variable (X2) significantly affects management support (Z). Therefore, H3 was accepted. Table 3 shows that the direct influence of MS → AP is 0.467 (positive) with P Values 0.000 < 0.05 (significant). The MS (Z) variable significantly affects auditor performance (Y). Based on this, H4 is accepted. Table 3 shows that the direct influence of the TS→MS→AP Mediation Effect was 0,315 (positive), with P Values 0.000 < 0.05 (significant). This means that the influence of *the important management support* variables on *auditor performance* (Y) has a significant positive effect. Thus, H5 was accepted (able to mediate).

Discussion

This study found that applying digital technology in auditing significantly improves auditor performance. Technology can speed up the audit process, reduce human error, and give auditors access to sophisticated tools for examining complex data. (Omoteso, 2012) Moreover, (Vimal et al., 2023) support these results by showing that digital technologies can make auditor jobs easier, mainly when dealing with big data and complex processes. (Ibrahim et al., 2023) It also shows that digital audits are more effective with good information technology governance. Moreover (Mohd Sanusi et al., 2023) found that auditor performance in digital audits depends on technology, management training, and assistance. In this case, using modern technologies such as digital audits improves the efficiency and accuracy of audits, improving auditor performance. This study found that the application of Team Support In improving auditor performance had no significant effect. In theory, support teams play a vital role in improving the production of good work. This is because team support may not be the main component affecting auditor performance in certain situations. Several variables can explain these findings. (Naldi & Halmawati, 2021) Auditors' technical competence and independence impact their performance more than team members' support significantly. (Saputra et al., 2020) It also shows that management support, such as the provision of infrastructure and training, is more important in improving the effectiveness of auditors than team support. (Sheriff, 2021) auditors' technical competence and independence tend to have a more significant impact. As previously described by (Vimal et al., 2023), In digital audits, auditors may concentrate more on their ability to technological technology on ologies than team support. As a result, while team support is considered important in a collaborative work environment, in some cases, auditor performance is influenced more by individual factors, such as manager support.

These results show that strong Team Support positively impacts management support, particularly in managing auditor requests. According to (Bagus et al., 2020) and (Betri and Murwaningsari, 2021), a good teamwork culture can encourage management to provide auditors with more significant support, including resources and training. When the auditor team works well and supports each other, management tends to be better prepared to provide the necessary infrastructure and training to help auditors complete their tasks better. (Saputra et al., 2020) Strong team support in the public sector can encourage management to prioritize more development and auditor needs, especially when resources are limited. This shows that strong team support is essential for building a strong relationship between auditors and

management. The study results show that management support positively and significantly affects auditor performance and is an important component that improves auditor performance. (Brunetto et al., 2013) Found that auditors who felt supported by management by providing training and infrastructure were more focused and motivated to do their jobs. Management that provides adequate support helps auditors address complex issues and ensure they have the tools to complete audits successfully. To maintain the quality of audits, management must implement strict audit reviews and high accountability by providing apparent oversight and sufficient resources. Regarding digital audits, (Mohd Sanusi et al., 2023) emphasized that management support in technology and infrastructure training is essential to ensure auditors can adapt to rapid technological changes and improve their overall performance.

The study results show that Team Support positively affects auditor performance through management support. In contrast, team support directly affects auditor performance and significantly improves performance through mediation management support. Presence management as supporting: The system has a significant effect because management has the authority to regulate, supervise, and determine policies related to the needs of KAP. (Saputra et al., 2020) Good team support in the public sector encourages management to provide more resources and oversight to auditors. This shows that the positive impact of management on auditor performance increases indirectly. (Sheriff, 2021) It also states that management support resulting from effective teamwork can make auditors work more efficiently and provide high-quality audit results in organizations with limited resources. Therefore, the relationship between the auditor and management is better with the team's support, ultimately improving the auditor's overall performance. According to (Vimal et al., 2023), teams and management must work together to implement digital audits and achieve optimal performance.

Conclusion

Digital audits have a positive and significant effect on auditor performance, as digital technology has been demonstrated to enhance the accuracy and efficiency of the audit process. Team support does not impact auditor performance when the team cannot function optimally due to restrictive regulations. Team support has a positive and significant effect on management support. Management support influences auditor performance, as the presence of management in a policy-making capacity is crucial for improving auditor performance. Digital audits affect auditor performance through management support, which not only has a significant direct impact on auditor performance but also has a significant direct impact on overall auditor performance. This implies that management must provide auditors with the necessary infrastructure, resources, and training to adapt to new technologies and to work optimally. Successful digital audits, supportive teams, and responsive management enhance auditors' performance.

References

- Angeles, E. J. A. A., Mabazza, G. B. M., Pascua, A. E. G. B. P., Salta, K. E. S., Santiago, Z. J. V. S., Marquez, J. M., & Catacutan, K. J. (2023). Shift to Digital Audit: A Study Investigating the Benefits and Challenges of Digitalization on the Audit Profession. *Asian Journal of Management Analytics*, 2(4), 415–440. <https://doi.org/10.55927/ajma.v2i4.6294>
- Bagus, I., Astika, P., Dwirandra, A., & Kresnandra, A. (2020). Moderation Of Personality Types

- To Influence Role Overload On Burnout Tax Consultant In Bali Province. *American Journal of Humanities and Social Sciences Research*, 2, 110–115.
- Betri, & Murwaningsari, E. (2021). Senior management support as a moderation of the influence of organizational culture and characteristics of internal auditors on the effectiveness of internal audits. *Webology*, 18(5), 302–324.
- Brunetto, Y., Shriberg, A., Farr-Wharton, R., Shacklock, K., Newman, S., & Dienger, J. (2013). The importance of supervisor-nurse relationships, teamwork, wellbeing, affective commitment and retention of North American nurses. *Journal of Nursing Management*, 21(6), 827–837. <https://doi.org/10.1111/jonm.12111>
- Chan, D. Y., & Vasarhelyi, M. A. (2011). Innovation and practice of continuous auditing. *International Journal of Accounting Information Systems*, 12(2), 152–160. <https://doi.org/10.1016/j.accinf.2011.01.001>
- Hegazy, M. A. A., & Kamareldawla, N. M. (2024). The impact of audit review and related accountability on auditor performance: Evidence from an emerging economy. *Corporate Ownership and Control*, 21(2), 102–113. <https://doi.org/10.22495/cocv21i2art8>
- Ibrahim, S. N. S., Khaidzi, N. A., & Arshad, Y. (2023). Information Technology Governance Mechanisms and Audit Technology Performance in Malaysia. *Proceedings of the International Symposium & Exhibition on Business and Accounting 2022 (ISEBA 2022)*, 28 September 2022, Malaysia, 1, 1–11. <https://doi.org/10.15405/epfe.23081.1>
- Julianto, D., Gunawan, K., & Sudiarditha, I. K. (2021). the Role of Team Collaboration and Supervision on Auditor Performance: Work Motivation As Mediation. *Academy of Strategic Management Journal*, 20(SpecialIssue 5), 1–12.
- Karlsen, A. C., & Wallberg, M. (2017). The effects of digitalization on auditors ' tools and working methods. *American Accounting Association*.
- Kurnia, C. F., Yuwana, N. N., & Cahyani, A. P. (2018). Pengembangan Jiwa Kewirausahaan di Kalangan Mahasiswa dengan Memanfaatkan Teknologi Digital. *Sinergitas Quadruple Helix: E-Business Dan Fintech Sebagai Daya Dorong Pertumbuhan Ekonomi Lokal*, 188–192.
- Mohd Sanusi, Z., Mohd Noor, N. F., Mat Isa, Y., Ghazali, A. W., & Rentah, F. (2023). The Implications of Digital Audit Practice, Management Support and Team Support on Auditor Performance. *IPN Journal of Research and Practice in Public Sector Accounting and Management*, 13(01), 59–80. <https://doi.org/10.58458/ipnj.v13.01.04.0088>
- Naldi, J., & Halmawati, H. (2021). Pengaruh Kompetensi Independensi dan Motivasi Auditor Terhadap Kualitas Audit Internal. *Jurnal Eksplorasi Akuntansi*, 3(1), 233–247. <https://doi.org/10.24036/jea.v3i1.359>
- Omoteso, K. (2012). The application of artificial intelligence in auditing: Looking back to the future. *Expert Systems with Applications*, 39(9), 8490–8495. <https://doi.org/10.1016/j.eswa.2012.01.098>
- Pathak, J., Lind, M., & Abdolmohammadi, M. (2010). E-Commerce Audit Judgment Expertise: Does Expertise in System Change Management and Information Technology Auditing Mediate E-Commerce Audit Judgment Expertise? *Informatica Economica*, 14(1), 5–20.
- Ravisankar, P., Ravi, V., Raghava Rao, G., & Bose, I. (2011). Detection of financial statement fraud and feature selection using data mining techniques. *Decision Support Systems*, 50(2), 491–500. <https://doi.org/10.1016/j.dss.2010.11.006>
- Saputra, K. R., Winarningsih, S., & Puspitasari, E. (2020). The Effect of Top Management Support on The Effectiveness of Public Sector Internal Audit in Indonesia with Competence and Independence as Intervening Variables. *Journal Management, Business and Accounting*, 19(3), 243–257. <https://doi.org/10.33557/mbia.v19i3.1146>
- Sheriff, S. (2021). Evaluating Management Support to the Internal Audit System in Bo District Council, Sierra Leone. *Open Journal of Business and Management*, 09(04), 1603–1618. <https://doi.org/10.4236/ojbm.2021.94087>
- Singh, R. (2020). Organizational embeddedness as a moderator on the organizational support,

- trust, and workplace deviance relationships. *Evidence-Based HRM*, 8(1), 1-17. <https://doi.org/10.1108/EBHRM-03-2019-0025>
- Soepriyanto, G., Meiryani, Amelia, A., & Sudrajat, J. (2023). The Effect of Workload and Burnout on Auditor Performance During the Covid-19 Pandemic. *Journal of Governance and Regulation*, 12(1), 8-21. <https://doi.org/10.22495/jgrv12i1art1>
- Tarek, M., Mohamed, E. K. A., Hussain, M. M., & Basuony, M. A. K. (2017). The implication of information technology on the audit profession in developing country: Extent of use and perceived importance. *International Journal of Accounting and Information Management*, 25(2), 237-255. <https://doi.org/10.1108/IJAIM-03-2016-0022>
- Utami, I., & Nahartyo, E. (2013). The effect of type a personality on auditor burnout: Evidence from Indonesia. *Accounting and Taxation*, 5(2), 89-103.
- Vial, G. (2019). Understanding digital transformation: A review and a research agenda. *Journal of Strategic Information Systems*, 28(2), 118-144. <https://doi.org/10.1016/j.jsis.2019.01.003>
- Vidačak, Z. (2024). The role of IT capabilities and managerial support in advancing digital transformation and internal audit: A literature review. *Journal of Forensic Accounting Profession Accounting Profession*, 4(1), 45-57. <https://doi.org/10.2478/jfap-2024-000445>
- Vimal, M., CISA, CISM, & Belt, S. S. B. B. (2023). Auditing and Digital Transformation. *Auditing and Digital Transformation Are at a Crossroads*, 2, 1-5.
- Vitali, S., & Giuliani, M. (2024). Emerging digital technologies and auditing firms: Opportunities and challenges. *International Journal of Accounting Information Systems*, 53(February 2024), 100676. <https://doi.org/10.1016/j.accinf.2024.100676>
- Warner, K. S. R., & Wäger, M. (2019). Building dynamic capabilities for digital transformation: An ongoing process of strategic renewal. *Long Range Planning*, 52(3), 326-349. <https://doi.org/10.1016/j.lrp.2018.12.001>
- Zhao, M., Li, Y., & Lu, J. (2022). The effect of audit team's emotional intelligence on reduced audit quality behavior in audit firms: Considering the mediating effect of team trust and the moderating effect of knowledge sharing. *Frontiers in Psychology*, 13(December), 1-13. <https://doi.org/10.3389/fpsyg.2022.1082889>