



Effect of Perceived Usefulness And Perceived Ease of Use On The Acceptance of Internal Audit Technology

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ABSTRACT

Purpose: This research aims to examine the influence of perceived usefulness and perceived ease of use on the acceptance of internal audit technology among university internal auditors in Palopo City, emphasizing the importance of digital tool adoption for improving audit quality and institutional accountability. **Methodology:** A quantitative approach was employed, utilizing primary data collected through questionnaires distributed to auditors who actively use audit applications or software. Data analysis focused on measuring the impact of the two perceptual variables on technology acceptance. **Results:** The findings indicate that both perceived usefulness and perceived ease of use have a positive and significant effect on auditors' acceptance of internal audit technology. **Findings:** Auditors are more inclined to adopt such tools when they recognize clear functional benefits and when the system is user-friendly. **Novelty & Originality:** This study offers novelty by focusing specifically on technology acceptance among university internal auditors—a professional group seldom examined in prior research. Its originality lies in the integrated assessment of benefit perception and user-friendliness as joint determinants of adoption behavior in the academic audit environment. **Conclusions:** The study underscores the necessity for universities to optimize system features, simplify interfaces, and enhance training programs to foster greater technology adoption and improve audit effectiveness. **Type of Paper:** This paper is an empirical research paper.

INTRODUCTION

Internal audit has undergone significant developments since it was first introduced as an organizational control mechanism in the early 20th century (Botez & Melega, 2020). In those days, internal audits functioned primarily to check the correctness of financial records and ensure compliance with basic organizational procedures. As the complexity of operational activities develops, internal audits are shifting to functions oriented towards risk assessment, control effectiveness, and overall organizational governance improvement. These changes are influenced by the increasing demands for public accountability, regulatory dynamics, and the need for organizations to ensure that the process runs efficiently and accountably (Pramukti, 2024). Today, internal audits are no longer just an element of supervision, but also part of an organization's strategy in ensuring quality risk management and transparency. The challenges of modern internal

audits are becoming more significant as the volume of data, the variety of transactions, and the speed of administrative processes increase. Organizations are required to be able to manage large amounts of information and ensure that policies, procedures, and operational activities run in accordance with standards. This puts internal auditors in a strategic position, but it also adds to the workload that requires a more effective approach. One of the main challenges is the need to obtain audit information quickly and accurately. Delays in the process of tracing, collecting evidence, or reporting can have an impact on the effectiveness of supervision and decision-making (Dewi, 2025). On the other hand, internal auditors must adjust to the increasing expectations of stakeholders who want more independent, timely, and data-driven audits.

The development of information technology then opens up new opportunities for improving the quality of internal audits. Technology allows auditors to simplify the documentation process, speed up data analysis, and increase the accuracy of audits. Various organizations are starting to implement technology-based audit systems to strengthen the oversight process and improve efficiency. The use of audit applications, document tracking systems, and analytics tools is part of the transformation of internal audit management (Nisaa et al., 2024). These changes are not only related to the need for modernization, but are also a response to increasingly complex workloads. With the use of technology, auditors can obtain information faster and reduce the potential for repetitive errors from manual processes. Academic attention began to be directed at how auditors received and used internal audit technology. The use of technology is not enough just to be provided or implemented by the organization; its acceptance depends on how the auditor assesses the benefits provided as well as the ease of use. In the internal audit process, technology will only generate value when the auditor actually integrates it in the audit process. Thus, auditors' perceptions of the effectiveness and ease of operation of technology are key to seeing the extent to which technology can support improving audit quality (Al-Ateeq et al., 2022). An understanding of these two aspects is necessary to explain what factors drive auditors to use technology consistently.

Perceived usefulness is an important issue because it is related to auditors' belief that the technology used provides added value to their work. When auditors see that technology helps speed up the audit process, enrich the quality of analysis, and improve the clarity of audit evidence, the drive to use the technology becomes stronger. Auditors' assessment of the benefits of technology has a direct effect on their decision to use it in audit activities, the perception of benefits is a determinant of technology acceptance in various sectors, including the public sector and higher education (Haq & Sofyani, 2024). As such, it is important to understand how internal auditors assess the functional value of the internal audit technology used. Meanwhile, *perceived ease of use* is related to the perception that technology does not complicate or interfere with the auditor's work process. Internal auditors execute procedures that require rigor, neat documentation, and compliance with standards. If internal audit technology is considered complicated or hinders workflows, auditors tend to be reluctant to integrate it into the audit process (Suyudi & Wijaya, 2024). On the other hand, if technology is easy to understand and supports smooth work, its acceptance will increase. In recent years, it has been shown that ease of use is often an important factor in the acceptance of information systems-based technologies, including in administrative and audit-oriented work environments (Sabana et al., 2022). This reinforces the importance of understanding these two variables in the context of internal audit.

Universities as public institutions have high governance needs, including academic management, finance, infrastructure, and administrative services. Internal audits play an important role in ensuring that all these processes run according to the provisions and can be accounted for (Nisak & Rochayatun, 2023). The use of internal audit technology is relevant because it supports improving the quality of supervision, accelerating document search, and improving the quality of audit evidence. University internal auditors face structured procedures and various regulations, so technology that supports audit efficiency is indispensable in maintaining audit quality. Palopo City as one of the regions that has several universities continues to strengthen the governance of higher education institutions. Dynamic administrative processes and accurate reporting requirements put

the university's internal auditors in a position that demands high precision and efficiency. The use of internal audit technology is part of efforts to improve the quality of supervision. However, the success of the implementation of this technology is highly dependent on how auditors assess its benefits and conveniences (Salihi, 2024; Usman & Sari, 2024). Therefore, understanding these two variables is important to see the extent to which internal auditors are willing to utilize audit technology in audit activities.

Understanding the factors that determine the acceptance of internal audit technology is important to ensure that the implementation of the system runs effectively in the university environment. In the context of the internal auditor of universities in Palopo City, the analysis of *perceived usefulness* and *perceived ease of use* provides an empirical basis to see the extent to which audit technology is adopted and used in a sustainable manner. This research is expected to expand the literature on the acceptance of technology in the internal audit function, especially in the higher education sector which was still minimally discussed in previous research. In addition, the findings can support the university in designing system development policies, training programs, and strengthening supporting facilities relevant to the needs of internal auditors. Thus, this study was compiled to systematically evaluate the influence of *perceived usefulness* and *perceived ease of use* on the acceptance of internal audit technology in university internal auditors in Palopo City in order to make a scientific and practical contribution to improving the governance of higher education in Indonesia.

METHOD

Analysis Method

Types of Research

This study uses a quantitative approach with primary data as the main basis in the analysis process. The quantitative approach was chosen because it was able to explain the relationship between variables systematically and measurably through numerical data obtained directly from respondents. The research variables consisted of *Perceived Usefulness* (PU), *Perceived Ease of Use* (PEOU), and *Technology Acceptance* which were measured using a structured questionnaire.

Research Location and Time

The research was carried out on internal auditors at three universities in Palopo City, namely UIN Palopo, University of Muhammadiyah Palopo, and Andi Djemma University. The research time includes the process of preparing instruments, distributing questionnaires, and processing data in one scheduled research period.

Data Collection Sources and Techniques

The source of data for this research is primary data collected through the distribution of questionnaires to internal auditors. The research instrument used a five-point Likert scale (1 = strongly disagree to 5 = strongly agree) to measure auditors' perceptions regarding the usefulness of audit technology, ease of use, and the level of acceptance of technology. All questionnaires are checked to ensure completeness and consistency of answers before being analyzed.

Population and Sample

The research population includes all internal auditors who are actively on duty at the three universities and have used audit technologies such as audit applications or audit software. Auditors who meet the criteria and are willing to participate are used as research samples, so that the sampling technique is purposive sampling. The number of respondents collected was 63 internal auditors with diverse demographic characteristics, including gender, age, job title, and length of employment.

Data Analysis Techniques

Data processing was carried out using SPSS version 22 with quantitative statistical analysis. The main technique used is multiple linear regression to measure the influence of PU and PEOU on the acceptance of internal audit technology. In addition, validity, reliability, and significance tests of the model were carried out to ensure the accuracy of the research instruments and the accuracy of the analysis models used. To test the influence of *perceived usefulness* and *perceived ease of use* on the acceptance of internal audit technology, a multiple linear regression model was used. This model is used to see the extent to which independent variables (the influence of *perceived usefulness* and *perceived ease of use*) affect dependent variables (acceptance of internal audit technology), as well as to determine the level of significance of the relationship between each variable. The multiple linear regression equations used are as follows:

$$Y=a+b_1X_1+b_2X_2+\varepsilon$$

Where:

- Y = acceptance of internal audit technology
- a = Constant
- b_1 = Perceived usefulness regression coefficient
- b_2 = Perceived ease of use regression coefficient
- X_1 = *perceived usefulness*
- X_2 = *perceived ease of use*
- ε = Error term (residual)

This analysis will be carried out using the help of the SPSS 22 application to test the model, interpret the value of the coefficient, the level of significance, and the strength of influence of each independent variable on the dependent variable.

Variable Operations

To clarify the operational definition of each variable and its measurement indicators, it can be seen in Table 1 below.

Table 1. Variable Operationalization

No.	Variable	Operational Definition	Indicators	Source
1	Perceived Usefulness (PU)	The auditor's level of confidence that the use of internal audit technology provides real benefits in improving efficiency, productivity, and the quality of audit results.	• Improvement of audit quality. • Speed of the audit process. • Effectiveness of risk identification. • Ability to generate more accurate audit reports.	Abou-El-Sood et al., (2015); Dewi & Mertha, (2016); Lee et al., (2015)
2	Perceived Ease of Use (PEOU)	The auditor's perception is that internal audit technology is easy to understand, the instructions are clear, it can be used independently, and its features are easily accessible without excessive effort.	• Ease of operating audit applications. • Ease of understanding digital audit features. • It doesn't take much time to learn. • Uncomplicated use process.	Alvin & Kurniawati, (2019); Dharma et al., (2017); Wedantha & Widhiyani, (2016)

3	Acceptance of Technology (Behavioral Intention/BI)	The tendency of auditors to accept and continue to use internal audit technology, is demonstrated through intentions, recommendations, preferences, and intensity of use.	• Willingness to use technology in routine audits. • Comfort in use. • The belief that technology improves audit results. • Continuous use of digital audit systems.	Kim & Jeon, (2015); Rosli et al., (2016); Widuri et al., (2019)
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Source : Primary Data, 2025

RESULTS AND DISCUSSION

RESULTS

Demographic Analysis of Respondents

The following demographic table of respondents was compiled to provide an overview of the characteristics of the individuals participating in this study. A total of 63 respondents were involved, with diverse elements based on gender, age, position, and length of work. This demographic information is important to understand the background of the respondents so that the results of the analysis can be interpreted more precisely and comprehensively. To clarify the demographics of respondents, it can be seen in the following table:

Table 2. Respondent Demographics

Category	Sub-Categories	Sum	Percentage
Gender	Man	37	58.7%
	Woman	26	41.3%
Age	20–30 years	9	14.3%
	31–40 years	41	65.1%
	>41 years old	13	20.6%
	Managerial/Structural	13	20.6%
Position	Supervisor	7	11.1%
	Auditor Internal	17	27%
	Staff / More	26	41.3%
Long Time Working	1–3 years	13	20.6%
	3–6 years	21	33.3%
	>7 years old	29	46%
Total Respondents		63	100%

Source : Primary Data, 2025

Validity Test

The results of the validity test in Table 1 show that all statement items in the *variables Perceived Usefulness* (PU1–PU6), *Perceived Ease of Use* (PE1–PE6), and *Technology Acceptance* (PT1–PT6) are declared valid because the *calculated r* value of each item is greater than *the r* of the table of 0.244. Items on the *Perceived Usefulness* variable have a *calculated r-value* between 0.291 to 0.492, while the *Perceived Ease of Use* variable shows a value between 0.553 to 0.646. The items in the

Technology Acceptance variable show a *calculated r* value ranging from 0.330 to 0.615. Thus, all statement items are suitable for use in subsequent tests because they meet the instrument validity criteria.

Table 3. Validity Test Results

Variable	Items	Calculation	Table
<i>Perceived Usefulness</i>	PU1	0.378	0.244
	PU2	0.291	0.244
	PU3	0.292	0.244
	PU4	0.464	0.244
	PU5	0.459	0.244
	PU6	0.492	0.244
<i>Perceived Ease Of Use</i>	PE1	0.595	0.244
	PE2	0.646	0.244
	PE3	0.594	0.244
	PE4	0.620	0.244
	PE5	0.553	0.244
	PE6	0.581	0.244
Technology Acceptance	PT1	0.440	0.244
	PT2	0.606	0.244
	PT3	0.615	0.244
	PT4	0.437	0.244
	PT5	0.330	0.244
	PT6	0.438	0.244

Source : Data processed SPSS 22, 2025

Reliability Test

The results of the reliability test in Table 2 show that all research variables have a Cronbach Alpha value above the minimum limit of 0.70, so all three are declared reliable. The *Perceived Usefulness* (X1) variable obtained a value of 0.749, *Perceived Ease of Use* (X2) reached 0.881, and Technology Acceptance (Y) obtained a value of 0.725. These values indicate that the instrument used has good internal consistency and is suitable for use in further analysis.

Table 4. Reliability Test Results

Variable	Cronbach Alpha	Information
<i>Perceived Usefulness</i> (X1)	0,749	Reliable
<i>Perceived Ease Of Use</i> (X2)	0,881	Reliable
Technology Acceptance (Y)	0,725	Reliable

Source : Data processed SPSS 22, 2025

Normality Test

The results of the normality test using the One-Sample Kolmogorov-Smirnov Test showed that the research data was distributed normally. With a sample of 63 respondents, the K-S statistical value was 0.079 and the significance value (Asymp. Sig. 2-tailed) was 0.200, which was above the minimum limit of 0.05. This indicates that there is no significant difference between the empirical data distribution and the theoretical normal distribution, so it can be concluded that the TOTAL data meet the normality assumptions and are suitable for parametric statistical analysis.

Multiple Linear Regression Test Results

Table 5. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
		63
Normal Parameters ^{a,b}	Mean	132.6032
	Std. Deviation	9.57911
Most Extreme Differences	Absolute	.079
	Positive	.059
	Negative	-.079
Test Statistic		.079
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal, b. Calculated from data, c. Lilliefors Significance Correction, d. This is a lower bound of the true significance.

Source : Data processed SPSS 22, 2025

Partial Test Results (t-test)

The results of the partial test (t-test) showed that the two independent variables, namely *Perceived Usefulness* (PU) and *Perceived Ease of Use* (PE), had a significant effect on Technology Acceptance (PT). The PU variable has a coefficient value of 0.549 with a t-value of 5.280 and a significance of 0.000, which means that PU has a positive and significant effect on PT. Similarly, the PE variable showed a coefficient of 0.243 with a t-value of 3.313 and a significance of 0.002, so that PE also had a positive and significant effect on PT. Meanwhile, a constant value of 6,134 shows that when PU and PE are zero, PT is at the level of 6,134. Overall, these results indicate that the higher the perception of usability and ease of use, the higher the level of acceptance of technology by respondents.

Table 6. Coefficient

		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Type		B	Std. Error	Beta		
1	(Constant)	6.134	3.474		1.766	.083
	PU	.549	.104	.536	5.280	.000
	PE	.243	.073	.336	3.313	.002

a. Dependent Variable

Source : Data processed SPSS 22, 2025

Simultaneous Test Results (F Test)

The results of the simultaneous test (Test F) show that the variables *Perceived Usefulness* (PU) and *Perceived Ease of Use* (PE) together have a significant effect on Technology Acceptance (PT). The F value calculated as 18,632 with a significance of 0.000, which is well below the limit of 0.05, confirms that the regression model constructed is feasible to use and that the two independent variables are simultaneously able to explain the variations that occur in the PT variable. With a Mean Square value of 69,425 on regression and 3,726 on residuals, it can be concluded that the combined contribution of PU and PE is quite strong in influencing the acceptance of technology by respondents. These results confirm that the research model has good statistical validity in explaining the relationship between the variables tested.

Table 7. ANOVA^a

	Type	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	138.849	2	69.425	18.632	.000b
	Residual	223.564	60	3.726		
	Total	362.413	62			

a. Dependent Variable: PT, b. Predictors: (Constant), PU, PE

Source : Data processed SPSS 22, 2025

Determination Coefficient Test Results (R²)

The results of the determination coefficient test in the Summary Model showed that the R Square value was 0.383, which means that the variables *Perceived Usefulness* (PU) and *Perceived Ease of Use* (PE) were able to explain 38.3% of the variation that occurred in the Technology Acceptance (PT) variable. Meanwhile, the Adjusted R Square value of 0.363 shows that after adjusting for the number of variables and samples, the model's contribution to PT remains quite strong, which is 36.3%. An R value of 0.619 indicates a strong and positive relationship between PU and PE together with PT. Thus, the regression model used is quite effective in explaining the influence of usability perception and ease of use on technology acceptance, although there are still 61.7% other variations influenced by factors outside this model.

Table 8. Model Summary

Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.619a	.383	.363	1.93030

a. Predictors: (Constant), PE, PU

Source : Data processed SPSS 22, 2025

DISCUSSION

This study examines the influence of *perceived usefulness* and *perceived ease of use* on the acceptance of internal audit technology. Individual perception of technology acceptance in the work environment, using the theoretical framework of the *Technology Acceptance Model* (TAM). This model emphasizes that a person's decision to accept or reject technology is greatly influenced by two main factors, namely the perception of the usefulness of technology and the perception of its ease of use (Davis, 1989). In this study, the two constructs were tested to find out the extent to which they formed the level of acceptance of technology by respondents. A quantitative approach is used as the primary method, with questionnaire-shaped instruments that have gone through a series of tests to ensure their validity and reliability. The results of the validity test showed that all question items used were able to measure each construct precisely, while the reliability test indicated that the instrument had good internal consistency, so that the data obtained from the respondents could be relied upon for further analysis. These findings show that the research instrument meets academic standards for testing the relationship between variables, and is suitable for use as a basis for analysis in understanding the acceptance of technology by respondents (Gunadi et al., 2025).

The results of the research indicators showed that there was a difference in the level of perception between the three variables studied. The technology acceptance variable obtained the highest response, which indicates that respondents generally have a positive attitude towards the use of technology systems in the work environment. On the other hand, perceptions of the usefulness of technology are at a medium level, suggesting that although respondents are aware of the benefits of technology, they still consider the extent to which it actually improves work effectiveness. Meanwhile, the perception of ease of use obtained the lowest score, indicating the existence of subjective challenges or obstacles that users feel when operating the technology. The difference in the level of these indicators illustrates that the acceptance of technology is not always in line with ease of use, and the benefit factor is often more dominant in motivating users to adopt new systems (Haq & Sofyani, 2024). These findings are consistent with previous studies that showed

that benefit perception is a key determinant of technology acceptance, although ease of use is not entirely optimal. In a professional context, this means that users are willing to face some difficulties in using the system if they believe that the technology makes a significant contribution to productivity and quality of work (Widagdo et al., 2024). In addition, the distribution of the data of this study meets the assumption of normality, allowing the use of parametric regression analysis validly. The normality of the data is important because it ensures that the regression coefficient estimate is unbiased and the significance test results can be interpreted accurately. By fulfilling this assumption, the regression model is able to provide a representative picture of the relationship between the perception of usability, ease of use, and acceptance of technology (Afrizal, 2023). This strengthens the statistical validity of the research while increasing confidence in the findings obtained. The results of the study also emphasized the importance of integrated indicator management.

Regression analysis shows that perception of the usefulness of technology has a positive effect on technology acceptance. These findings confirm that when individuals believe that the technology used can improve the effectiveness, efficiency, and accuracy of their work, the tendency to accept technology becomes higher. A strong perception of benefits encourages users to allocate time and resources in understanding and adopting technology systems, although there may be barriers to ease of use. This concept is in line with the basic principles of TAM which emphasizes that the perception of benefits is the main factor in shaping attitudes and intentions to use technology. In practice, users tend to judge the extent to which technology is able to facilitate their tasks and add value to their work, so the higher the confidence in the benefits obtained, the greater their commitment to accepting the technology. These results also show that external factors that affect the perception of benefits, such as training, organizational support, and system quality, play an important role in shaping users' attitudes toward technology. If the organization is able to provide adequate support and explain the real benefits of the technology, user acceptance will increase significantly (Al-Ateeq et al., 2022).

In addition, the perception of ease of use has also been shown to have a positive effect on the acceptance of technology, although the level of influence is lower than the perception of benefits. These findings suggest that while users may face challenges in operating the system, ease of use remains a factor driving the adoption of the technology. This indicates that users appreciate the system that is intuitive, user-friendly, and does not require extra effort to understand. In an organizational context, ease of use can be optimized through simple interface design, clear user guides, and systematic training. Although the perception of ease of use has a lower influence than the perception of benefit, this factor is still important because it can minimize user resistance to new technologies and improve operational convenience. Thus, although the benefit factor is often the main motivator, the convenience aspect still plays an important role in facilitating the adoption and use of technology in a sustainable manner (Suyudi & Wijaya, 2024).

Simultaneous testing showed that the two independent variables, namely benefit perception and ease of use perception, together had a significant influence on technology acceptance. These findings reinforce the idea that the acceptance of technology is influenced by a combination of users' beliefs about the benefits obtained and the level of perceived difficulty in using the system. The existence of this simultaneous influence shows that the two factors complement each other in shaping user attitudes. In a practical context, these results indicate that organizations need to pay attention to both benefits and ease of use aspects simultaneously to increase the adoption rate of technology. Emphasis on only one aspect, for example only explaining the benefits of technology without paying attention to operational convenience, can lead to suboptimal acceptance. Conversely, even though the system is easy to use, if the benefits are unclear, users may still be reluctant to adopt the technology. Therefore, an effective technology implementation strategy must include increasing the perception of benefits through training, value-added communication, and optimization of ease of use through user-friendly system design (Esteve-Mon et al., 2022).

The coefficient of determination shows that the model is able to explain some of the variation in technology acceptance, although there are still other factors contributing to the

adoption rate that have not been identified in this study. These findings confirm that the acceptance of technology is a complex phenomenon influenced by various dimensions, including psychological factors, previous experiences, organizational culture, and social support. The existence of such external variables suggests the need for further research that considers the interaction between individual, organizational, and technological factors in understanding system adoption. Thus, although the perception of benefits and ease of use is proven to be significant, the TAM model can be extended by including additional variables, such as intrinsic motivation, social norms, or user experience level, to provide a more comprehensive picture of the determinants of technology acceptance.

Overall, this research makes an important contribution to the understanding of technology adoption in a professional context. The findings suggest that benefit perception is a key factor driving acceptance, while ease of use has an additional role that remains significant. The simultaneous relationship of the two confirms that the TAM model is still relevant as a conceptual framework to explain user behavior. In addition, the results of the indicators highlight the internal dynamics of user perception, where the acceptance of the technology can remain high even if the ease of use is not optimal, as long as the benefits of the technology are clear and felt relevant. The practical implication of these findings is that organizations need to emphasize the added value gained from technology, while continuing to improve operational aspects to make the system easier to use. With this approach, the rate of technology adoption can be improved on a sustainable basis, which ultimately contributes to improved performance and work efficiency. In addition to the practical contribution, this study also adds to the TAM literature by providing empirical evidence on the differences in perception between the indicators of acceptance, benefit, and ease of use. The emphasis on higher acceptance indicators confirms that in a professional context, functional motivation to use technology can transcend barriers to ease of use. These findings are in line with the literature showing that in organizations, the need to get work done on time and efficiently can spark technology adoption even though the system is not entirely easy to use. This provides a direction for further research to explore contextual factors that moderate the relationship between usability perception, ease of use, and acceptance of technology, such as organizational culture, management support, or task complexity (Nisaa et al., 2024).

Methodologically, this study confirms the importance of testing the instrument before further analysis. The validity and reliability of the instrument ensures that the data collected truly reflects the respondents' perception of each variable. Normal data distribution allows for the use of valid parametric regression, so that the interpretation of the influence of independent variables on technology acceptance can be carried out accurately. Partial and simultaneous tests provide a clear picture of the contribution of each variable, both individually and collectively, while the determination coefficient shows the extent to which the model is able to explain the observed phenomenon. With this approach, the research succeeded in providing a comprehensive analysis of the determinants of technology acceptance in the work environment, while also opening up opportunities for further research to explore additional variables that have the potential to influence technology adoption more widely. Thus, the acceptance of technology is influenced by the combination of benefit perception and ease of use, where benefit perception has a dominant influence on adoption rates. The differences in indicators show that acceptance remains high despite lower ease of use, confirming that functional motivational factors are key in professional contexts. These findings provide practical implications for organizations to emphasize the benefits of technology while improving operational aspects to make systems more user-friendly. Theoretically, this study reinforces the relevance of TAM as a conceptual framework in understanding technology adoption, while also paving the way for future research to consider contextual and external factors that influence user behavior (Pedrosa et al., 2020).

CONCLUSION

This study was conducted to examine the influence of *perceived usefulness* and *perceived ease of use* on the acceptance of internal audit technology, focusing on the perception of usability and the perception of ease of use. Based on the results of the analysis, this study shows that the acceptance of audit technology does not arise spontaneously, but develops through auditors' subjective assessment of the benefits and conveniences offered by the technology. Internal auditors who felt that audit technology made a real contribution to the completion of their tasks showed higher acceptance rates. The belief that technology helps speed up work processes, improve audit accuracy, and provide more structured and accurate data access, creates a positive attitude towards the use of digital audit systems in daily audits. The ease of use of audit technology has also proven to be an important factor that strengthens auditors' acceptance of technology. When the system is perceived to be easy to understand, not confusing, and does not require excessive technical skills, auditors become more confident to utilize it consistently. Experience using technology that doesn't create barriers or difficulties means creating work comfort and reducing resistance to change. This helps auditors adapt faster and more confidently to utilize technology as an integral part of the modern audit process. Overall, the results of this study confirm that the acceptance of internal audit technology is influenced by the quality of auditors' experience when interacting with the system. The greater the perceived benefits and the easier the system is to use, the higher the tendency of auditors to integrate technology in their audit activities. This shows that the successful implementation of audit technology in the university environment is highly dependent on how the technology is able to meet the practical needs of auditors while providing convenience in their operations. The findings of this study contribute to the development of an internal audit system in the higher education environment. Institutions need to ensure that the audit technology applied not only has relevant features, but is also designed with a user-friendly interface and adequate training support. Thus, auditors' acceptance of technology can be improved, so that the internal audit process becomes more accurate, efficient, and in line with the increasingly complex demands of higher education governance.

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