

ABSTRACT

Azzahra Yuni Puspita, NIM. 7213220008, *The Influence of Auditor Well-Being and the Application of Artificial Intelligence (AI) on Audit Quality from the Perspective of Senior Auditors (An Empirical Study at Public Accounting Firms in Medan City). Accounting Study Program, Faculty of Economics, Universitas Negeri Medan.*

This study aims to analyze the influence of auditor well-being and the application of artificial intelligence (AI) on audit quality from the perspective of senior auditors at Public Accounting Firms (PAFs) in Medan City. Auditor well-being is measured using the Warwick-Edinburgh Mental Well-Being Scale (WEMWBS), while AI application is assessed through the Technology Acceptance Model (TAM), covering perceived usefulness and perceived ease of use.

The study involved 7 Public Accounting Firms in Medan that agreed to participate, with a total of 49 senior auditors as respondents. Data were collected using a structured questionnaire distributed directly to senior auditors, and the analysis was conducted using a quantitative approach with the Partial Least Squares Structural Equation Modelling (PLS-SEM) technique.

The results show that auditor well-being has a significant positive effect on audit quality. The application of AI also positively affects audit quality. Simultaneously, both variables have an influence on improving audit quality. This study reinforces the relevance of the Job Demands-Resources (JD-R) theory in explaining the importance of auditor well-being and the utilization of technology as a resource in supporting high-quality audit performance.

Keywords: Auditor Well-Being, Artificial Intelligence, Audit Quality, Senior Auditor

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ABSTRAK

Azzahra Yuni Puspita, NIM. 7213220008, Pengaruh *Auditor Well-Being* dan Penerapan *Artificial Intelligence* (AI) Terhadap Kualitas Audit Berdasarkan Perspektif Auditor Senior (Studi Empiris pada Kantor Akuntan Publik Kota Medan). Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan.

Penelitian ini bertujuan untuk menganalisis pengaruh *auditor well-being* dan penerapan *artificial intelligence* (AI) terhadap kualitas audit berdasarkan perspektif auditor senior pada Kantor Akuntan Publik (KAP) di Kota Medan. *Auditor well-being* diukur menggunakan *Warwick-Edinburgh Mental Well-Being Scale* (WEMWBS), sementara penerapan AI diukur berdasarkan kerangka *Technology Acceptance Model* (TAM) yang mencakup *perceived usefulness* dan *perceived ease of use*.

Populasi dalam penelitian ini terdiri dari 7 Kantor Akuntan Publik yang bersedia diteliti di Kota Medan, dengan total 49 auditor senior sebagai responden. Teknik pengumpulan data dilakukan melalui penyebaran kuesioner secara langsung kepada auditor senior, kemudian data dianalisis menggunakan pendekatan kuantitatif dengan metode dan teknik analisis *Partial Least Squares Structural Equation Modelling* (PLS-SEM).

Hasil penelitian menunjukkan bahwa *auditor well-being* berpengaruh signifikan positif terhadap kualitas audit. Penerapan AI juga terbukti berpengaruh positif terhadap kualitas audit. Secara simultan, kedua variabel tersebut berpengaruh terhadap peningkatan kualitas audit. Penelitian ini memperkuat relevansi teori *Job Demands-Resources* (JD-R) dalam menjelaskan pentingnya kesejahteraan auditor dan pemanfaatan teknologi sebagai sumber daya dalam mendukung performa audit yang berkualitas.

Kata Kunci: *Auditor Well-Being*, *Artificial Intelligence*, Kualitas Audit, Auditor Senior

