READINESS TO FACE DIGITAL AUDITS, DIGITAL INTELLIGENCE, AND TECHNOLOGY ADAPTABILITY: INTEREST IN THE FUTURE AUDITOR PROFESSION

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Abstract

The rapid development of digital technologies such as artificial intelligence (AI), big data analytics, and data-based audit systems has significantly transformed auditing practices. These changes require auditors to possess digital readiness, digital intelligence, and the ability to adapt to technological developments. This study aims to analyze the influence of readiness to face digital audits, digital intelligence, and technology adaptability on accounting students' interest in pursuing the auditor profession in the future. This research employed a quantitative approach with an explanatory research design. Data were collected through questionnaires distributed to 104 accounting students from several universities in Lamongan Regency using purposive sampling techniques. The data were analyzed using Structural Equation Modeling based on Partial Least Squares (SEM-PLS) with the assistance of SmartPLS software. The results show that readiness to face digital audits has a positive and significant effect on students' interest in becoming future auditors. Digital intelligence also has a positive and significant influence on the interest in the auditor profession. In addition, technology adaptability significantly and positively affects students' interest in pursuing auditing careers. Simultaneously, these three variables explain 65.6% of the variance in the interest in the auditor profession. These findings indicate that digital readiness, technological understanding, and the ability to adapt to technological developments in auditing are important factors that encourage accounting students to choose the auditor profession in the era of digital transformation. This study contributes to the development of auditor professional readiness models and supports the strengthening of technology-based auditing curricula in higher education.

Keywords: Digital Audit Readiness, Digital Intelligence, Technology Adaptability, Auditor Career Interest, AI-Based Auditing

INTRODUCTION

The rapid development of digital technologies based on Artificial Intelligence (AI), big data analytics, blockchain, and robotic process automation has significantly transformed auditing practices. Audit processes that were previously sampling-based are now evolving toward full-population testing and real-time data–driven continuous auditing. Ahmad et al. (2023) report a significant increase in research related to AI and audit automation over the past five years, indicating that audit digitalization has become a mainstream trend in global professional practice. Bani et al. (2025) further emphasize that digital transformation improves audit efficiency and quality while simultaneously demanding new competencies from auditors. In Indonesia, the use of AI and data analytics has been shown to enhance audit quality through improved efficiency and accuracy of audit evidence (Distian Andi Hermawan, 2025). These developments indicate that the future auditing profession requires more comprehensive digital readiness and competencies than in previous eras.

Readiness to face digital auditing represents an individual's ability to understand, accept, and effectively utilize AI-based auditing technologies and integrated digital systems. Gilang Maulana et al. (2021) found that readiness to use computer-assisted audit technology significantly influences the professional readiness of prospective auditors. Digital competencies also play an important role in improving the work readiness of accounting students (Masriyanda et al., 2024). Liang et al. (2025) emphasize that the availability of digital audit talent can reduce detection risk and enhance the quality of digital audits. These findings suggest that readiness to face digital auditing is a fundamental factor in shaping the professional orientation of future auditors, particularly in dealing with the complexity of AI-based auditing systems.

Digital Intelligence extends beyond the basic ability to use technology; it encompasses cognitive, analytical, ethical, and strategic capabilities in managing digital technologies effectively. Nurul Azizah et al. (2025) highlight that AI and big data have shifted the audit paradigm toward more predictive and automated processes, although professional judgment remains essential. Yulianti et al. (2021) found that digital literacy positively influences students' interest in pursuing careers in auditing; however, their study focused primarily on basic competency levels. The concept of Digital Intelligence broadens digital literacy into a more comprehensive capability that includes evaluating digital risks, understanding algorithms, and making data driven decisions. Therefore, digital intelligence is considered a strategic competency relevant to shaping students' readiness and interest in the auditing profession in the era of AI.

Technology adaptability refers to an individual's ability to adjust effectively to system changes, digital innovations, and technology-driven work environments. In the context of digital auditing, adaptability is crucial because auditors must work with continuously evolving technologies such as Artificial Intelligence systems, big data analytics, and integrated audit platforms. Bani et al. (2025) show that technology based audit transformation can only be effective when auditors are able to adapt to data analytics systems and audit automation. Similarly, Anniswati Rosyida and Riyadi (n.d.) found that self efficacy significantly affects the quality of audit judgment, indicating that internal psychological factors play an important role in shaping auditor professionalism. These findings suggest that the ability to adapt to technological change is influenced not only by technical competence but also by individuals' confidence in their capacity to manage the complexity of digital audit

systems. Therefore, technology adaptability is considered an important determinant in shaping the readiness and career orientation of future auditors in the AI era.

Interest in the auditing profession refers to an individual's tendency to choose and commit to a career in auditing. Bolly et al. (2023) found that digital competence and perceptions of technological change positively influence students' interest in becoming auditors. Supriyati Asyifa et al. (2022) show that career motivation and perceptions of audit standards significantly influence interest in the auditing profession, although their study did not explicitly consider digital transformation factors. Darmayanti et al. (2024) emphasize that audit quality affects company performance, implicitly highlighting the importance of having high-quality auditors in the future. Thus, interest in the auditing profession in the digital era is influenced not only by economic factors and professional perceptions but also by readiness to face technological change.

Based on the above discussion, most previous studies have primarily focused on digital literacy or traditional motivational factors in explaining interest in the auditing profession. Research that simultaneously integrates readiness to face digital auditing, digital intelligence, and technology adaptability within a single empirical model remains limited, particularly in the context of accounting students as future auditors. Moreover, most studies focus on professional auditors or the impact of auditing on organizations rather than on the readiness of the future talent pipeline at the higher education level. Therefore, this study aims to empirically examine the influence of readiness to face digital auditing, digital intelligence, and technology adaptability on accounting students' interest in pursuing the auditing profession. The findings are expected to contribute theoretically to the development of professional readiness models in the AI era and provide practical implications for strengthening digital audit curricula in higher education.

REVIEW OF LITERATURE

The Theory of Planned Behavior proposed by Icek Ajzen (1991) explains that career intentions are influenced by attitudes toward the profession, subjective norms, and perceived behavioral control (PBC). In the context of the auditing profession in the era of digital transformation, students' attitudes are shaped by their perceptions of the integration of Artificial Intelligence (AI), data analytics, and automated auditing systems that enhance audit effectiveness and quality (Septarini & Ismanto, 2024). Perceived behavioral control refers to students' confidence in their ability to master modern auditing technologies. This concept can also be explained through the Technology Acceptance Model developed by Fred D. Davis (1989), which views digital competence as a form of human capital investment. Therefore, digital competence and readiness are important determinants in shaping interest in the auditing profession.

Readiness to Face Digital Audits

Readiness to face digital audits represents an individual's ability to understand, accept, and operate AI-based auditing technologies, big data analytics, and automated audit software. This readiness reflects cognitive, technical, and psychological aspects in responding to the transformation of auditing systems. Gilang Maulana et al. (2021) found that limited mastery of computer-assisted audit techniques can reduce auditors' professional readiness. Septarini and Ismanto (2024) emphasized that the integration of AI improves audit quality, thereby fostering positive perceptions of the auditing profession. Meikhati et al.

(2025) also reported that digital competence significantly influences the work readiness of young people in the era of digital transformation. When students feel prepared to face digital auditing, they tend to have stronger perceived behavioral control and are more inclined to choose auditing as a career.

H1: Readiness to face digital audits has a positive effect on interest in the future auditing profession.

Digital Intelligence

Digital intelligence refers to an individual's ability to understand, evaluate, and manage digital technologies effectively, analytically, and responsibly. In the modern auditing profession, digital intelligence is considered a strategic competency because auditing increasingly relies on AI and data analytics. Darmawan (2025) showed that digital competence and the use of AI improve the analytical abilities of accounting students. Bolly et al. (2023) found that digital competence significantly influences students' interest in pursuing careers in auditing. Muhimatul Ifada and Komara (2023) also confirmed that digital skills influence the career intentions of accounting students. Furthermore, Bani et al. (2025) emphasized that mastery of machine learning–based systems is becoming a prerequisite for future auditors. Students with higher levels of digital intelligence tend to perceive the auditing profession as a career that aligns with technological advancements.

H2: Digital intelligence has a positive effect on interest in the future auditing profession.

Technology Adaptability

Technology adaptability, rooted in the concept of career adaptability introduced by Mark L. Savickas (1997), refers to an individual's ability to adjust dynamically to technological changes and innovations. In the context of AI-driven and analytics-based audit transformation, adaptability becomes an essential factor for maintaining professional relevance. Meikhati et al. (2025) showed that digital competence influences the work readiness of younger generations in the digital era. Bolly et al. (2023) also found that digital competence contributes to students' interest in pursuing careers in auditing. Bani et al. (2025) emphasized that future auditors must be able to adapt to machine learning systems and automated audit platforms in order to remain competitive. Students who demonstrate strong adaptability to technological changes tend to be more confident and develop stronger career orientations toward the auditing profession.

H3: Technology adaptability has a positive effect on interest in the future auditing profession.

Simultaneously, readiness to face digital audits, digital intelligence, and technology adaptability represent three dimensions of individual competence: technical readiness, cognitive capacity, and adaptive capability. From the perspective of the Theory of Planned Behavior (Ajzen, 1991), the combination of these factors strengthens perceived behavioral control and fosters positive attitudes toward the auditing profession in the era of digital transformation. In addition, Human Capital Theory proposed by Gary S. Becker (1964) emphasizes that the accumulation of competencies increases an individual's value in the labor market. Consequently, the stronger the synergy of students' digital competencies, the greater their tendency to choose the auditing profession as a future career.

Therefore, the following hypothesis is proposed:

H4: Readiness to face digital audits, digital intelligence, and technology adaptability simultaneously have a positive effect on interest in the future auditing profession.

Restructuring

Restructuring refers to reorganizing a company's capital structure to improve its performance, which may be carried out through mergers and acquisitions (Harjito, 2014). Corporate restructuring is designed to alter a company's ownership structure and may involve various operational and managerial aspects. Elon Musk's restructuring efforts included strategic steps aimed at improving operational efficiency, redirecting the company's business focus, and implementing his vision for the organization. This restructuring involved substantial changes in ownership structure, leadership, work policies, and business strategy.

RESEARCH METHOD

This study employed a quantitative approach with an explanatory research design aimed at examining the influence of readiness to face digital audits, digital intelligence, and technology adaptability on interest in the future auditing profession. The research was conducted among accounting students in Lamongan Regency in 2026. The population consisted of all accounting students who had completed courses in auditing or accounting information systems. The sampling technique used was purposive sampling, with the criterion that respondents had obtained basic knowledge of auditing and accounting technology. The sample size was determined based on the minimum requirement for Structural Equation Modeling (SEM) analysis, which recommends at least 5–10 times the number of research indicators, as suggested by Joseph F. Hair Jr. et al. (2019). Therefore, the number of respondents was considered sufficient to produce stable model estimations.

The data used were primary data collected through an online questionnaire using a five-point Likert scale (1 = strongly disagree to 5 = strongly agree). The research instrument was developed based on indicators derived from previous studies and adapted to the context of digital auditing. Operationally, readiness to face digital audits was measured through indicators including understanding of audit technology, readiness to use Artificial Intelligence (AI)-based systems, and confidence in operating audit software. Digital intelligence was measured through indicators of digital analytical ability, data-based information evaluation, technological problem-solving skills, and ethical awareness in the use of digital systems. Technology adaptability was measured through the ability to adjust to system changes, readiness to learn new technologies, and flexibility in responding to digital innovation. Interest in the auditing profession was measured through indicators such as interest in choosing the auditing profession, willingness to pursue a career in auditing, and commitment to developing digital auditing competencies.

Data analysis was conducted using Structural Equation Modeling (SEM) based on Partial Least Squares (PLS). The SEM-PLS method was selected because it can simultaneously analyze relationships among latent variables and is suitable for predictive research with moderate sample sizes (Hair et al., 2019). The analysis included evaluation of the outer model (convergent validity, discriminant validity, and reliability) and the inner model (path coefficients, R^2 values, and hypothesis significance through bootstrapping). In addition, descriptive statistics were used to describe the respondents' profiles and the distribution of responses for each variable.

RESULTS AND DISCUSSION

Description of Data and Research Object

Overview and Research Object

Lamongan Regency is one of the administrative regions in East Java Province that has experienced relatively rapid development in the fields of education, economy, and technology. Geographically, Lamongan borders Tuban Regency to the west, Bojonegoro Regency to the southwest, Jombang and Mojokerto Regencies to the south, and Gresik Regency to the east. Lamongan is also located along the strategic Northern Coast Road (Pantura) of Java, which serves as a major transportation route connecting the western and eastern regions of East Java. This strategic position has made Lamongan an area with continuously growing social, economic, and educational activities.

In the context of higher education, Lamongan Regency hosts several universities that offer accounting study programs, both public and private institutions. These include Universitas Islam Darul Ulum Lamongan, Universitas Islam Lamongan, Universitas Muhammadiyah Lamongan, and Institut Teknologi dan Bisnis Ahmad Dahlan Lamongan, along with several other higher education institutions. These universities have a considerable number of accounting students distributed across different semesters. Therefore, Lamongan Regency represents a relevant research setting for examining students' readiness to face digital auditing, digital intelligence, and technology adaptability in relation to their interest in pursuing the auditing profession in the future.

The research object of this study consists of accounting students currently enrolled at several universities in Lamongan Regency. A total of 104 students participated as respondents in this research. The respondents were distributed across various academic semesters and included both male and female students. All respondents were selected because they possess an educational background in accounting that is relevant to the research variables, namely readiness to face digital audits, digital intelligence, and technology adaptability in relation to interest in the future auditing profession.

The selection of accounting students as the research object was based on the consideration that they represent future professionals who will enter the fields of accounting and auditing, which are increasingly digitalized. In the era of rapid digital transformation, the auditing profession requires not only a strong understanding of accounting principles but also readiness to conduct digital-based audits and adapt to AI-driven auditing technologies. Therefore, Lamongan Regency serves as an appropriate research location to illustrate the readiness of accounting students in facing the transformation of the auditing profession in the future.General Description of Respondents

The general description of respondents provides an overview of the characteristics of accounting students who served as the sample in this study. These characteristics include the respondents' university affiliation, gender, semester level, and experience in using digital technology in accounting or auditing contexts. The sample consisted of

University Affiliation

Table 1.
Universities of Respondents

University	Frequency	Percentage (%)
UNISDA Lamongan	47	45.2%

University	Frequency	Percentage (%)
UNISLA	22	21.2%
UMLA	14	13.5%
ITBADLA	21	20.1%
Total	**104**	**100%**

Source: Primary data processed by the researcher (2026).

Based on the table, the research respondents came from several universities offering accounting programs in Lamongan Regency. The largest number of respondents were from Universitas Islam Darul Ulum Lamongan (UNISDA), followed by Universitas Islam Lamongan (UNISLA), then Institut Teknologi dan Bisnis Ahmad Dahlan Lamongan (ITBADLA), and lastly Universitas Muhammadiyah Lamongan (UMLA).

Table 2.
Respondents by Semester

Semester	Frequency	Percentage (%)
Semester 4	19	18%
Semester 6	32	32%
Semester 8	53	50%
Total	**104**	**100%**

Source: Primary data processed by the researcher (2026).

Gender

Table 3
Gender of Respondents

Gender	Frequency	Percentage (%)
Male	29	27.9%
Female	75	72.1%
Total	**104**	**100%**

Source: Primary data processed by the researcher (2026).

Based on the table, the respondents in this study were dominated by female students, accounting for 72.1% of the total respondents. Meanwhile, male respondents accounted for 27.9%. This proportion indicates that the participation of female students in this study was higher than that of male students.

Experience in Using Digital Technology in the Field of Accounting/Auditing

Table 4
Experience in Using Digital Technology

Experience Level	Frequency	Percentage (%)
Never	12	11.5%

Experience Level	Frequency	Percentage (%)
Rarely	39	37.5%
Fairly Often	44	42.3%
Often	8	7.7%
Very Often	1	1%
Total	**104**	**100%**

Source: Primary data processed by the researcher (2026).

Analysis of Research Results

Descriptive Statistics

Descriptive statistical analysis was conducted to provide a comprehensive overview of respondents' responses to each variable examined in this study. This analysis includes the minimum value, maximum value, mean, and standard deviation for each indicator of both the independent and dependent variables. The measurements were conducted using a Likert scale ranging from 1 to 5, where a score of 1 indicates strong disagreement, while a score of 5 reflects very strong agreement. The variables analyzed consist of three independent variables: Readiness to Face Digital Audits (X1), Digital Intelligence (X2), and Technology Adaptability (X3), as well as one dependent variable, namely Interest in the Future Auditing Profession (Y).

Table 5
Descriptive Statistics Results

Indicator	Mean	Median	Standard Deviation
X1.1	3.933	4.000	0.750
X1.2	3.837	4.000	0.878
X1.3	3.904	4.000	1.024
X1.4	4.125	4.000	0.937
X2.1	3.981	4.000	0.665
X2.2	4.106	4.000	0.664
X2.3	4.096	4.000	0.803
X3.1	4.029	4.000	0.657
X3.2	4.288	4.000	0.631
X3.3	4.212	4.000	0.646
X3.4	4.173	4.000	0.611
X3.5	4.183	4.000	0.647
Y.1	3.913	4.000	0.709
Y.2	4.115	4.000	0.812
Y.3	4.135	4.000	0.855
Y.4	3.904	4.000	0.714

Source: Primary data processed by the researcher (2026).

Based on the data presented in the table, the variable Readiness to Face Digital Audits (X1), which consists of four indicators (X1.1–X1.4), shows mean values ranging from 3.837 to 4.125, with the median consistently at 4.000 for all indicators. The standard deviation values range from 0.750 to 1.024, indicating that respondents' responses are relatively consistent and do not deviate significantly from the mean values. For the Digital Intelligence (X2) variable, which consists of three indicators (X2.1–X2.3), the mean values range from 3.981 to 4.106, with the median remaining constant at 4.000 across all indicators. The standard deviation values range from 0.664 to 0.803, suggesting that respondents' perceptions are relatively uniform with no substantial variation.

Furthermore, the Technology Adaptability (X3) variable, measured through five indicators (X3.1–X3.5), records mean values ranging from 4.029 to 4.288, while the median for all indicators remains 4.000. The standard deviation values range from 0.611 to 0.657, where indicator X3.4 shows the lowest standard deviation, indicating the highest level of homogeneity in respondents' responses for that indicator. For the Interest in the Future Auditing Profession (Y) variable, which consists of four indicators (Y1–Y4), the mean values range from 3.904 to 4.135, with the median consistently at 4.000. The standard deviation values range from 0.709 to 0.855, indicating relatively consistent perceptions among respondents with no significant variability.

Overall, the results of the descriptive statistical analysis show that all indicators in this study have mean values close to 4.000 with consistent median values, reflecting generally positive responses from respondents toward each measured indicator. In addition, the relatively low standard deviation values indicate a considerable level of consistency in respondents' answers.

Measurement Model Results (Outer Model)

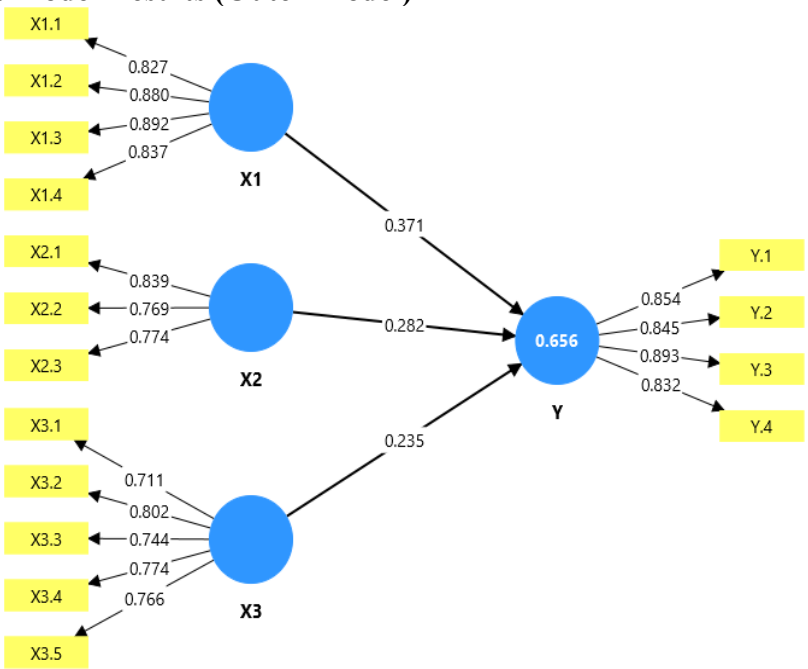

Figure 1
SmartPLS 4.0 Output, 2026

Convergent Validity

Convergent validity is used to measure the degree of high correlation between an indicator and its corresponding construct. Generally, a loading factor value of ≥ 0.70 is considered the standard for convergent validity, indicating that the indicator contributes significantly to the formation of the latent variable.

Table 6
Convergent Validity Results (Loading Factor)

Indicator	X1	X2	X3	Y
X1.1	0.827	–	–	–
X1.2	0.880	–	–	–
X1.3	0.892	–	–	–
X1.4	0.837	–	–	–
X2.1	–	0.839	–	–
X2.2	–	0.769	–	–
X2.3	–	0.774	–	–
X3.1	–	–	0.711	–
X3.2	–	–	0.802	–
X3.3	–	–	0.744	–
X3.4	–	–	0.774	–
X3.5	–	–	0.766	–
Y.1	–	–	–	0.854
Y.2	–	–	–	0.845
Y.3	–	–	–	0.893
Y.4	–	–	–	0.832

Source: SmartPLS Output (processed), 2026.

All indicators of the Readiness to Face Digital Audits (X1) variable showed loading factor values above 0.80, ranging from 0.827 to 0.892. These values indicate that each indicator effectively represents the construct of readiness to face digital audits. Indicator X1.3 had the highest loading factor of 0.892, making it the strongest indicator in explaining this variable. For the Digital Intelligence (X2) variable, the loading factor values ranged from 0.769 to 0.839. All indicators in this variable met the criteria for convergent validity, as they exceeded the minimum threshold of 0.70. Indicator X2.1 had the highest loading factor of 0.839, indicating the greatest contribution in forming the digital intelligence construct.

Regarding the Technology Adaptability (X3) variable, the loading factor values ranged from 0.711 to 0.802. Although X3.1 had the lowest loading factor at 0.711, it still exceeded the minimum requirement of 0.70, and thus the indicator is considered valid. Indicator X3.2 had the highest loading factor of 0.802, showing the strongest relationship with the technology adaptability construct. For the Interest in the Future Auditing Profession (Y) variable, all indicators had loading factor values ranging from 0.832 to 0.893. Indicator

Y.3 had the highest loading factor of 0.893, indicating that it is the most representative in describing the construct of interest in the future auditing profession.

In conclusion, all indicators across the four variables in this study meet the criteria for convergent validity, with loading factor values above 0.70. This demonstrates that the indicators used in this research examining the influence of readiness to face digital audits, digital intelligence, and technology adaptability on interest in the future auditing profession are valid and effectively measure the intended constructs.

Reliability Test

The reliability test aims to measure the internal consistency of the indicators representing the latent constructs under study. In this research, reliability was assessed using two methods: Cronbach's Alpha and Composite Reliability (CR). Additionally, the Average Variance Extracted (AVE) values are presented to complement the assessment of convergent validity. Cronbach's Alpha is used to evaluate the internal consistency among indicators within a construct, with a recommended reliability threshold of greater than 0.70 (Hair et al., 2021). Composite Reliability (CR) is considered more appropriate in the PLS-SEM approach because it does not assume equal indicator weights, with the expected value also exceeding 0.70. Meanwhile, an AVE value ≥ 0.50 indicates that the construct is able to explain more than half of the variance of its indicators.

Table 7
Construct Reliability Test Results

Variable	Cronbach's Alpha	Composite Reliability (rho_a)	Composite Reliability (rho_c)	Average Variance Extracted (AVE)
X1	0.882	0.892	0.919	0.739
X2	0.709	0.717	0.837	0.632
X3	0.817	0.818	0.872	0.578
Y	0.879	0.882	0.917	0.733

Source: SmartPLS Output (processed), 2026.

Based on the table, all constructs used in this study have met the applicable reliability standards. The Cronbach's Alpha and Composite Reliability values for all variables are very high, ranging from above 0.70 to over 0.80, indicating that the indicators within each construct demonstrate excellent internal consistency. Furthermore, the Average Variance Extracted (AVE) values for the X1 and Y constructs exceed 0.70, meaning that more than 70% of the variance in the indicators is explained by the corresponding constructs. The X2 construct has an AVE of 0.632, indicating that over 63% of the variance is explained, while X3 has an AVE of 0.578, which also meets the required criterion of >0.50, demonstrating adequate convergent validity. Therefore, all constructs in this research model are both reliable and convergently valid, making them suitable for use in the subsequent structural model analysis.

Discriminant Validity

Table 8
Discriminant Validity Results (Fornell-Larcker Criterion)

Variable	X1	X2	X3	Y
X1	0.859	–	–	–
X2	0.800	0.795	–	–
X3	0.667	0.756	0.760	–
Y	0.753	0.756	0.696	0.856

Source: SmartPLS Output (processed), 2026.

The results of the discriminant validity test using the Fornell-Larcker criterion indicate that the square root of the Average Variance Extracted (AVE), located on the main diagonal, is higher than the correlations between constructs in the corresponding rows and columns. The square root of AVE values on the diagonal are 0.859 for the Readiness to Face Digital Audits (X1) construct, 0.795 for the Digital Intelligence (X2) construct, 0.760 for the Technology Adaptability (X3) construct, and 0.856 for the Interest in the Future Auditing Profession (Y) construct. These values are higher than the inter-construct correlations below the diagonal. Therefore, it can be concluded that the discriminant validity for each construct has been satisfied according to the Fornell Larcker criterion.

Table 9
Indicator Cross Loadings

Indicator	X1	X2	X3	Y
X1.1	0.827	0.706	0.586	0.560
X1.2	0.880	0.707	0.573	0.718
X1.3	0.892	0.750	0.576	0.697
X1.4	0.837	0.583	0.567	0.594
X2.1	0.710	0.839	0.648	0.665
X2.2	0.591	0.769	0.539	0.595
X2.3	0.599	0.774	0.616	0.532
X3.1	0.637	0.569	0.711	0.535
X3.2	0.512	0.642	0.802	0.569
X3.3	0.500	0.638	0.744	0.536
X3.4	0.455	0.510	0.774	0.466
X3.5	0.423	0.498	0.766	0.525
Y.1	0.579	0.588	0.517	0.854
Y.2	0.642	0.618	0.585	0.845
Y.3	0.685	0.696	0.642	0.893
Y.4	0.665	0.678	0.626	0.832

Source: SmartPLS Output (processed), 2026.

The table presents the cross-loading results of the indicators for each construct. All indicators show the highest loading on their respective original constructs compared to other constructs. For example, indicator X1.3 has a loading of 0.892 on construct X1, while its loadings on other constructs range from 0.576 to 0.750. A similar pattern is observed for the indicators of the other variables, reinforcing the conclusion that these indicators validly represent their respective constructs. In conclusion, the measurement model in this study meets the requirements for discriminant validity, indicating that the constructs and indicators used can distinguish and appropriately represent the latent variables in accordance with the theoretical framework.

Structural Model Results (Inner Model)

The structural model (Inner Model) is used to examine the relationships among latent constructs in this study. Several indicators are used to evaluate the quality of the structural model, including the coefficient of determination (R-Square) and effect size (f^2). The results of the structural model testing are presented as follows:

Coefficient of Determination (R-Square)

The coefficient of determination (R-Square) measures the extent to which the independent variables explain the dependent variable. The closer the R-Square value is to 1, the better the model explains the endogenous variable. The following table presents the R-Square and Adjusted R-Square values for the endogenous variables in the model:

Table 10
R-Square Values

Endogenous Variable	R-Square	Adjusted R-Square
Y	0.656	0.646

Source: SmartPLS Output (processed), 2026.

Based on the table, the R-Square value for the variable Interest in the Future Auditing Profession (Y) is 0.656, while the Adjusted R-Square is 0.646. This indicates that 65.6% of the variation in the Interest in the Future Auditing Profession can be explained by the independent variables in the research model, namely Readiness to Face Digital Audits (X1), Digital Intelligence (X2), and Technology Adaptability (X3). The remaining 34.4% is influenced by other factors outside the research model that were not included in this study. The small difference between the R-Square and Adjusted R-Square values suggests that the research model has good stability and does not show significant estimation bias after being adjusted for the number of variables in the model.

According to Hair Jr. et al. (2019), in Partial Least Squares Structural Equation Modeling (PLS-SEM) analysis, an R-Square value of 0.75 is considered strong, 0.50 is moderate, and 0.25 is weak. Based on this criterion, the R-Square value of 0.656 in this study falls into the moderate to strong category, indicating that the model has a good level of fit and does not suffer from significant overfitting.

Effect Size Test (f^2)

Table 11
Effect Size (f^2) Values

Predictor	X1	X2	X3	Y
X1	–	–	–	0.141

Predictor	X1	X2	X3	Y
X2	–	–	–	0.063
X3	–	–	–	0.067
Y	–	–	–	–

Source: SmartPLS Output (processed), 2026.

Based on the data in the table, the variable Readiness to Face Digital Audits (X1) shows an f² value of 0.141 with respect to the variable Interest in the Future Auditing Profession (Y). This value falls between the small and medium effect size categories, indicating that readiness to face digital audits has a substantial contribution in explaining interest in the future auditing profession. Meanwhile, the variable Digital Intelligence (X2) has an f² value of 0.063 on Y, which is categorized as a small effect, suggesting that digital intelligence still contributes to interest in the future auditing profession, although its influence is relatively modest within the model. Similarly, Technology Adaptability (X3) has an f² value of 0.067, also classified as a small effect, indicating that technology adaptability contributes to influencing interest in the future auditing profession, but its effect is smaller compared to the other variables.

In conclusion, Readiness to Face Digital Audits (X1) is the variable with the most significant contribution to Interest in the Future Auditing Profession (Y) in this research model, followed by Technology Adaptability (X3) and Digital Intelligence (X2), both of which have small effect sizes.

Hypothesis Testing

Hypothesis testing was conducted to identify the direct influence of the exogenous variables (X1, X2, X3) on the endogenous variable (Y) in the research model. The testing process used the Bootstrapping method implemented through SmartPLS 4.0. The significance of relationships between variables was evaluated based on t-statistics and p-values, where a relationship is considered significant if the t-statistic exceeds 1.96 and the p-value is less than 0.05 at a 5% significance level.

Bootstrapping Results

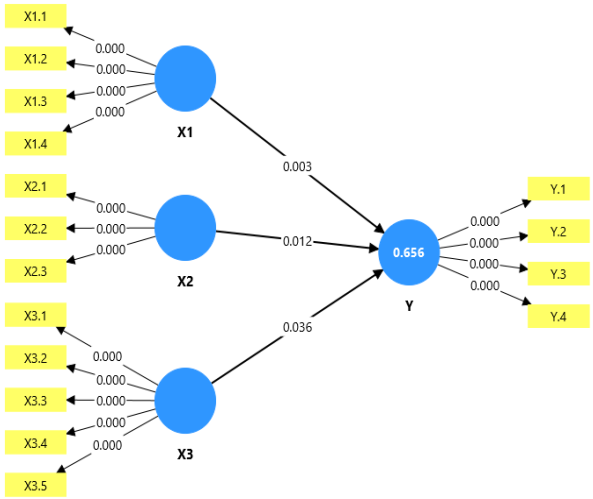

Figure 2
SmartPLS 4.0 Output, 2026

Table 12
Bootstrapping Results

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
X1 -> Y	0.371	0.372	0.125	2.979	0.003
X2 -> Y	0.282	0.286	0.112	2.523	0.012
X3 -> Y	0.235	0.235	0.112	2.092	0.036

Source: SmartPLS Output (processed), 2026.

The bootstrapping results indicate that Digital Audit Readiness (X1) has a positive and significant effect on Future Auditor Career Interest (Y) (β = 0.371, t = 2.979, p = 0.003). Similarly, Digital Intelligence (X2) also shows a positive and significant influence on future auditor career interest (β = 0.282, t = 2.523, p = 0.012). In addition, Technology Adaptability (X3) significantly affects future auditor career interest (β = 0.235, t = 2.092, p = 0.036). Overall, the hypothesis testing results indicate that digital audit readiness, digital intelligence, and technology adaptability all have positive and significant effects on interest in pursuing an auditor profession in the future.

Discussion

The hypothesis testing results show that Digital Audit Readiness has a positive and significant effect on Future Auditor Career Interest (β = 0.371; t = 2.979; p = 0.003). This indicates that individuals who are more prepared to face digital audit developments such as understanding audit technologies, audit software, and data analysis tend to have a stronger interest in pursuing an auditing career. Furthermore, Digital Intelligence also has a positive and significant influence on future auditor career interest (β = 0.282; t = 2.523; p = 0.012). Individuals with higher digital intelligence, including the ability to utilize digital technology, accounting information systems, and data analytics, are more likely to be interested in becoming auditors, especially as the auditing profession increasingly integrates technologies such as AI, big data, and digital systems.

In addition, Technology Adaptability significantly affects future auditor career interest (β = 0.235; t = 2.092; p = 0.036). This suggests that individuals who can adapt to new technologies such as CAATs, artificial intelligence, and cloud-based audit systems are more likely to pursue a career in auditing. Overall, the simultaneous testing results show that Digital Audit Readiness, Digital Intelligence, and Technology Adaptability jointly have a significant influence on Future Auditor Career Interest, with an R^2 value of 0.656, indicating that 65.6% of the variation in career interest can be explained by these variables. These findings highlight that technological readiness, digital competence, and adaptability are key factors influencing accounting students' interest in pursuing an auditing career in the digital era.

CONCLUSION

Based on the research findings, digital audit readiness, digital intelligence, and technology adaptability have a positive and significant influence on accounting students' interest in pursuing an auditing career in the future. Students who have better understanding

of audit technology, digital systems, and the use of audit software tend to show higher interest in becoming auditors. Likewise, strong digital intelligence and the ability to utilize digital technology increase students' readiness to face the demands of the auditing profession in the digital era. Technology adaptability also plays an important role, as the ability to adjust to technological developments supports individuals in following the transformation of digital-based audit practices.

Simultaneously, these three variables explain 65.6% of the variation in future auditor career interest. This finding suggests that technological readiness, digital competence, and adaptability are key factors shaping accounting students' career orientation toward the auditing profession in the era of digital transformation. The results also imply that universities should strengthen digital audit curricula and students' technological competencies to prepare them for future auditing challenges.

Acknowledgement

The authors would like to express their sincere gratitude to all parties who supported the completion of this research. Special thanks are extended to the accounting students who participated as respondents and contributed valuable data for this study. The authors also appreciate the support from the university and colleagues who provided guidance and constructive feedback throughout the research process. Their contributions have been invaluable in completing this study on digital audit readiness, digital intelligence, technology adaptability, and future auditor career interest.

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