Escalate: Economics and Business Journal
https://journal.takaza.id/index.php/escalate
Vol. 4, no. 3, 2026, pp. 352-363
E-ISSN: 3025-4213
E-mail:escalate@takaza.id

THE EFFECT OF AUDIT TECHNOLOGY LITERACY, PROFESSIONAL ETHICS, AND SELF-CONTROL ON THE AUDIT READINESS OF ACCOUNTING STUDENTS WITH AUDITOR CAREER INTEREST AS A MODERATING VARIABLE (Case Study of Accounting Students at Private Universities in Lamongan Regency)

Nindy Ayu Khoiriyah[1], Isnaini Anniswati Rosyida[2], Moh. Ali Wafa[3]
[123]Universitas Islam Darul 'Ulum, Lamongan, Indonesia
Corresponding Author e-mail: nindyayukhoiriyah27@gmail.com, isnaini@unisda.ac.id, aliwafa@unisda.ac.id .

Article History:
Received: 28-07-2026
Revised: 30-07-2026
Accepted: 11-08-2026

Keywords: *Audit Technology Literacy, Professional Ethics, Self-Control, Audit Readiness, Auditor Career Interest, SEM-PLS*

Abstract: *The digital transformation in audit practice has changed the competencies required of auditors in the modern era. Auditors are no longer only required to possess technical skills in the field of auditing, but also the ability to utilize audit technology, uphold professional ethics, and have good self-control in facing various professional challenges. This study aims to analyze the influence of audit technology literacy, professional ethics, and self-control on the audit readiness of accounting students with auditor career interest as a moderating variable. The study used a quantitative approach. The study population was students of the Accounting Study Program at a private university in Lamongan Regency, while the sample was determined using a purposive sampling technique according to predetermined criteria. The research data were obtained through the distribution of questionnaires using a five-point Likert scale. Data analysis was performed using Structural Equation Modeling-Partial Least Squares (SEM-PLS) with the assistance of SmartPLS software. Testing included evaluation of the measurement model (outer model), the structural model (inner model), and testing the moderation effect. The results showed that audit technology literacy, professional ethics, and self-control influenced the audit readiness of accounting students. In addition, auditor career interest was proven to act as a moderating variable that strengthens the relationship between the independent variables and student audit readiness. These findings indicate that students' audit readiness is influenced not only by technical competency and behavioral aspects, but also by their motivation to pursue a career as an auditor. This research provides theoretical contributions to the development of auditing and behavioral accounting studies, and offers practical implications for universities in designing auditing courses that can enhance graduates' readiness to face the transformation of the auditing profession in the digital era.*

How to Cite: Nindy Ayu Khoiriyah, Isnaini Anniswati Rosyida, Moh. Ali Wafa (2026). *THE EFFECT OF AUDIT TECHNOLOGY LITERACY, PROFESSIONAL ETHICS, AND SELF-CONTROL ON ACCOUNTING STUDENTS' AUDIT READINESS WITH AUDITOR CAREER INTEREST AS A MODERATING VARIABLE (Case Study of Accounting Students at Private Universities in Lamongan Regency*). *4*(3). pp. 352-363. https://doi.org/10.61536/escalate.v4i3.599

https://doi.org/10.61536/escalate.v4i3.599

Introduction

The development of digital technology has brought significant changes to audit practices across various sectors. Perceptions of the usefulness and ease of use of technology are key to auditor acceptance of digital audit systems.RA Ridwan & Barat, (2025) The increasingly digitalized nature of auditing requires auditors to master various technology-based tools such as Computer Assisted Audit Techniques (CAATs), Artificial Intelligence (AI), big data analytics, cloud computing, and Enterprise Resource Planning (ERP). This has transformed the audit process from a conventional approach to a more integrated, faster, and data-driven one. This transformation requires auditors not only to master auditing concepts and standards, but also to be competent in utilizing information technology as part of the modern audit process. Therefore, the need for human resources who are prepared for digital audits is becoming increasingly important, especially for accounting students as future auditors.

The auditor profession in Indonesia is not yet fully ready to face the Industrial Revolution 4.0 era, which is caused by the quality of human resources which is still limited and infrastructure support which is not yet optimal, meanwhile, accounting students are required to be able to understand and operate this technology in order to be ready to enter the world of work as auditors. Rustam et al., (2022)Audit technology literacy describes an individual's ability to understand, use, and evaluate various technologies that support effective and efficient audit implementation. Mastery of audit software, accounting applications, data analysis techniques, and information systems is an increasingly necessary competency in modern audit practice. This situation indicates that improving audit technology literacy is an urgent need for accounting students to meet the demands of the audit profession in the digital age.

In addition to technological aspects, professional ethics is also a fundamental factor in shaping audit readiness. Auditors are required to uphold integrity, objectivity, professional competence, confidentiality, and professional behavior in every performance of their duties. Understanding professional ethics from the time of college is an important foundation in shaping students' character as future auditors. Other research also shows that auditor ethics has an influence on the quality of the resulting audit, thus indirectly reflecting the level of individual readiness to carry out audits effectively and responsibly.Sisworini et al., (2024).

*Self-control*or self-control is the ability to control one's impulses, thoughts, desires, and behavior to maintain valued goals or avoid temptation.Hutajulu & Padjadjaran, (2024)Self-control. In audit practice, auditors are often faced with work pressures, time constraints, and conflicts of interest, which require the ability to control emotions, behavior, and rational decision-making. Self-control helps individuals maintain consistent professional behavior and avoid actions that could compromise audit quality. Therefore, self-control is seen as a psychological aspect that plays a role in shaping students' readiness to practice the audit profession professionally.

Audit readiness is a condition that demonstrates an individual's ability to carry out the audit process professionally through mastery of knowledge, technical skills, analytical abilities, and mental readiness to face various challenges in audit practice. In the context of digital transformation, this readiness is influenced not only by academic competence but also by the ability to utilize technology, an understanding of professional ethics, and an individual's character in dealing with pressure and changes in the work environment. Accounting students who possess good audit readiness are expected to be able to adapt to the increasingly digitalized development of the auditing profession and thus be

competitive when entering the workforce. Because work readiness encompasses all aspects that will influence success in entering the workforce (Pakpahan, 2024).

The relationship between audit technology literacy, professional ethics, self-control, and audit readiness is thought to be not only direct but also influenced by the auditor's career interests. Career interests are an individual's inclination or attraction to a particular field of work, accompanied by a desire to learn, pursue, and develop themselves in that field on an ongoing basis. Interest is a source of motivation that drives people to do what they want when they are free to choose.Wardani & Angelina, (2024). The higher the perception of audit standards in the auditor career field, the higher the interest of accounting students in choosing a career as an auditor (Asyifa et al., 2022). Thus, auditor career interest is seen as having a role as a moderating variable that can strengthen the relationship between these factors and accounting students' audit readiness.

Various previous studies have examined the influence of technological literacy, professional ethics, and self-control on job readiness or audit quality. However, most studies still examine each variable separately or place career interest as the dependent variable. Research that integrates audit technology literacy, professional ethics, and self-control in a single research model by placing auditor career interest as a moderating variable is still relatively limited, particularly in the context of accounting students at private universities in Lamongan Regency. This study aims to analyze the influence of audit technology literacy, professional ethics, and self-control on accounting students' audit readiness, with auditor career interest as a moderating variable. The results are expected to contribute to the development of theory in the fields of auditing and behavioral accounting and provide input for universities in developing learning strategies that can improve student readiness to face the audit profession in the digital era.

Literature Review and Hypothesis Development

This study uses the Theory of Planned Behavior (TPB) proposed by Icek Ajzen (1991) as a grand theory because it explains that behavioral intention, attitude, subjective norm, and perceived behavioral control are factors that influence a person's behavior. This theory serves as the primary foundation in explaining accounting students' audit readiness and career interest as auditors. This research is supported by several supporting theories, namely the Technology Acceptance Model (TAM) introduced by Fred D. Davis (1989) to explain the acceptance and utilization of audit technology based on perceived usefulness and perceived ease of use, the Theory of Professional Ethics based on the Code of Ethics for Public Accountants published by the International Ethics Standards Board for Accountants (IESBA) through the International Federation of Accountants (IFAC) as a guideline for integrity, objectivity, professional competence, confidentiality, and professional behavior of auditors, and the Theory of Self Control put forward by Michael R. Gottfredson and Travis Hirschi (1990) which explains that the ability to control behavior, emotions, and impulses will help individuals act rationally and professionally. The Work Readiness Theory developed by Pool and Sewell (2007) based on the concept of readiness from Paul Hersey and Kenneth Blanchard (1982), as well as the Audit Theory which developed as an assurance concept in modern auditing practice, is used as a middle-range theory (operational theory) because it directly explains the readiness of audit students in facing the demands of the auditor profession through a combination of knowledge, skills, experience, competence, and mental readiness in the digital audit era.

Audit technology literacy

Audit technology literacy describes students' ability to understand, utilize, and evaluate technology used in auditing. Mastery of audit software, accounting applications, and data analysis techniques enables students to complete audit procedures more effectively and efficiently. Accounting skills and digital literacy have a positive and significant impact on students' work readiness, both partially and simultaneously (Agustina et al., 2025). H1: Audit technology literacy has a positive effect on accounting students' audit readiness.

Professional Ethics

Professional ethics is the foundation for auditor behavior in carrying out their duties objectively, honestly, and responsibly. Students who understand the values of professional ethics tend to be able to make professional decisions when facing various audit problems. Attitude toward the behavior,

https://doi.org/10.61536/escalate.v4i3.599

subjective norms, and perceived behavioral control have a significant positive influence on career interest as a public accountant (Sari et al., 2021). H2: Professional ethics has a positive influence on accounting students' audit readiness.

Self Control

*Self-control*It is an individual's ability to control behavior, emotions, and actions when facing pressure. In audit practice, this ability is necessary for auditors to maintain independence, accuracy, and professionalism throughout the audit process. The analysis shows that professional skepticism, external self-control, and professional ethics have a significant influence on auditor dysfunctional behavior (Ferina & , Ubaidillah, 2023). H3: Self-control has a positive effect on accounting students' audit readiness.

Auditor Career Interests

Auditor career interest reflects students' interest and desire to pursue the audit profession. Students with a strong interest in the profession tend to be more active in improving their competencies, expanding their knowledge, and preparing themselves for the demands of the workplace. This indicates that auditor career interest and professional factors increase readiness to enter the audit profession.(Apriliana et al., 2026). H4: Auditor career interest has a positive effect on accounting students' audit readiness.

Auditor Career Interest Moderates the Effect of Audit Technology Literacy on Accounting Students' Audit Readiness

Research shows that factors such as professional training and work environment also influence students' interest in choosing a career as an auditor, which is indirectly related to readiness to face technological developments in the audit field ((Riski Azizah Wijayanti & Purwantoro, 2025). H5: Auditor career interest strengthens the influence of audit technology literacy on accounting students' audit readiness.

Auditor Career Interest Moderates the Influence of Professional Ethics on Accounting Students' Audit Readiness

Interest in pursuing a career as an auditor encourages students to internalize professional ethical values as preparation for entering the workforce. This aligns with research showing that auditor career interest not only influences audit readiness but also strengthens the relationship between auditor professional ethics and audit results.(Hartono & Pangaribuan, 2025). H6: Auditor career interest strengthens the influence of professional ethics on accounting students' audit readiness.

Auditor Career Interest Moderates the Effect of Self-Control on Audit Readiness of Accounting Students

Students who have a strong interest in becoming auditors will be encouraged to develop self-control skills as a form of readiness to face the demands of the profession. This is in line with research showing that career interest in auditing strengthens self-control, which is reflected in self-control's influence on students' work readiness, and is supported by other psychological factors that enhance individual readiness to face professional demands.(Melda et al., 2025; Puspitasari & Bahtiar, 2022). H7: Auditor career interest strengthens the influence of self-control on accounting students' audit readiness.

Research methods

This study uses a quantitative approach. The objects of research examined are audit technology literacy, professional ethics, self-control, audit readiness and auditor career interests. The study population was 326 active students of the Accounting Study Program in semesters IV-VIII at three private universities in Lamongan Regency, namely the Islamic University of Darul 'Ulum Lamongan

https://doi.org/10.61536/escalate.v4i3.599

(UNISDA), the Islamic University of Lamongan (UNISLA), and the Muhammadiyah University of Lamongan (UMLA). The number of samples was determined using the Slovin formula with a 10% error tolerance level, resulting in a sample of 77 students selected through a purposive sampling technique with the criteria of having taken or currently taking auditing and behavioral accounting courses.

Primary data were collected through a five-point Likert-scale online questionnaire (1 = strongly disagree to 5 = strongly agree) distributed through the Google Form platform. Data analysis was conducted using Structural Equation Modeling based on Partial Least Squares (SEM-PLS) with the help of SmartPLS software version 4, including evaluation of the measurement model (outer model) which includes convergent validity (outer loading and Average Variance Extracted/AVE), discriminant validity (cross loading), and construct reliability (Cronbach's Alpha and Composite Reliability), as well as evaluation of the structural model (inner model) which includes the coefficient of determination (R-square), effect size (f^2), and hypothesis testing through a bootstrapping procedure, with the relationship declared significant if the T-statistics value is greater than 1.96 and the P-value is less than 0.05 at a significance level of 5%.

Results and Discussion

The research was conducted on Accounting Study Program students at three private universities in Lamongan Regency, namely Darul Ulum Islamic University Lamongan (UNISDA), Lamongan Islamic University (UNISLA), and Muhammadiyah University Lamongan (UMLA). The three universities were selected because they have Accounting Study Programs that are the object of the research and offer audit courses that are relevant to the research variables. The research respondents numbered 77 students from semesters 4, 6, and 8. All respondents have taken or are currently taking Audit and Behavioral Accounting courses and are therefore considered to have an adequate understanding of the research topic.

Table 1. Respondent Characteristics Based on College of Origin

No	Agency	Amount	Presentation
1	UNISDA	28	37.1%
2	UNISLA	25	32.1%
3	UMLA	24	30.8%
Amount		77	100

Source: primary data processed by researchers, 2026

Based on the data in table 1 above, it shows that the number of respondents from the UNISDA agency was 28 (37.1%), the number of respondents from the UNISLA agency was 25 (32.1%), and the number of respondents from UMLA was 24 (30.8%). From the data above, it can be concluded that the most respondents based on the agency were UNISDA.

Table 2. Respondent Characteristics Based on Semester

No	Semester	Amount	Presentation
1	4	24	30.8%
2	6	26	34.1%
3	8	27	35.1%
Amount		77	100

Data source processed by researchers, 2026 (Appendix 2)

Based on the data in table 4.2 above, it shows that there were 24 respondents in semester 4 (30.8%), 26 respondents in semester 6 (34.1%), and 27 respondents in semester 8 (35.1%). From the data above, it can be concluded that the most respondents based on semester are semester 8.

https://doi.org/10.61536/escalate.v4i3.599

Measurement Model Test Results (Outer Model)

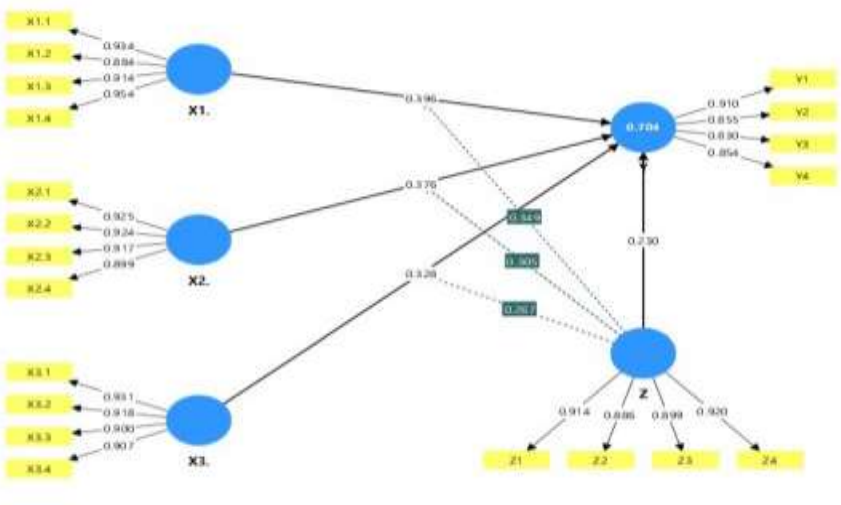

Figure 1. SmartPLS 4.0 output, 2026

Convergent Validity

*Convergent Validity*used to test the outer loading or loading factor value. An indicator is said to have good convergent validity if its outer loading value is greater than 0.70.

Table 3. Convergent Validity Results (Outer Loading)

Indicator	Audit Technology Literacy	Professional Ethics	*Self Control*	Audit Readiness	Auditor Career Interests
X1.1	**0.934**				
X1.2	**0.884**				
X1.3	**0.914**				
X1.4	**0.954**				
X2.1		0.925			
X2.2		0.924			
X2.3		0.917			
X2.4		0.899			
X3.1			0.931		
X3.2			0.918		

https://doi.org/10.61536/escalate.v4i3.599

X3.3			0.900		
X3.4			0.907		
Y1				0.910	
Y2				0.855	
Y3				0.830	
Y4				0.854	
Z1					0.914
Z2					0.886
Z3					0.899
Z4					0.920

Note: X1 = Audit Technology Literacy, X2 = Professional Ethics, X3 = Self-Control, Y = Audit Readiness, Z = Auditor Career Interest. Source: SmartPLS Output (processed), 2026

The loading factor output from this stage of testing showed that all questions on the variables of audit technology literacy, professional ethics, self-control, audit readiness, and auditor career interest had loading factor values > 0.70, thus all were considered valid. This indicates that the indicators used successfully measured the correlation between the indicator/question scores and their constructs/variables, thus supporting the construct validity of the measurement model.

Reliability Test

The reliability test aims to measure the internal consistency of the indicators representing the latent constructs studied, assessed through Cronbach's Alpha and Composite Reliability (CR) with a threshold of ≥ 0.70, as well as Average Variance Extracted (AVE) with a threshold of ≥ 0.50 (Hair 2021).

Table 4. Results of Construct Reliability Test

Variables	Cronbach's Alpha	*Composite Reliability*	*Average Variance Extracted*
Audit Technology Literacy	0.941	0.949	0.850
Professional Ethics	0.937	0.944	0.840
Self Control	0.935	0.944	0.836
Audit Readiness	0.885	0.894	0.744
Auditor Career Interests	0.928	0.975	0.819

Source: Primary Data Processed by SEM-PLS, 2026

The analysis results in Table 4 show that the Cronbach's Alpha value for the Audit Technology Literacy construct/variable is 0.941, the Professional Ethics variable is 0.937, the Self-Control variable is 0.935, the Audit Readiness variable is 0.885 and the Auditor Career Interest variable is 0.928. All Cronbach's Alpha values are >0.70 so all variables have good reliability.

*Composite Reliability*for construct/variableAudit Technology Literacy of 0.949, the

https://doi.org/10.61536/escalate.v4i3.599

professional ethics variable of 0.944, the self-control variable of 0.944, the audit readiness variable of 0.894 and the audit readiness variable of 0.894Auditor Career Interests of 0.975. All Composite Reliability values are >0.70, indicating that all variables have good reliability.

The AVE values for each variable are audit technology literacy at 0.850, professional ethics at 0.840, self-control at 0.836, audit readiness at 0.744, and auditor career interest at 0.819. These five variables have values >0.50, meaning they are categorized as valid.

Discriminant Validity

Discriminant validity test*(Discriminant Validity)*Using cross-loading factor measurements, which are used to determine whether a variable has adequate discriminant power, which can be determined by comparing the loading value of the target variable, which must be greater than the loading value of other variables. The following are the cross-loading values for each indicator:

Table 5.
Cross Loading Test Results of Discriminant Validity

Indicator	Audit Technology Literacy	Professional Ethics	*Self Control*	Audit Readiness	Auditor Career Interests
X1.1	0.934	0.109	0.203	0.373	0.100
X1.2	0.884	-0.038	0.259	0.306	0.173
X1.3	0.914	0.050	0.167	0.316	0.280
X1.4	0.954	0.103	0.208	0.363	0.227
X2.1	0.116	0.925	0.133	0.357	0.223
X2.2	0.069	0.924	0.083	0.326	0.142
X2.3	-0.028	0.917	0.157	0.316	0.189
X2.4	0.078	0.899	0.027	0.278	0.246
X3.1	0.160	0.043	0.931	0.404	-0.058
X3.2	0.345	0.202	0.918	0.437	0.030
X3.3	0.155	0.016	0.900	0.325	-0.040
X3.4	0.142	0.126	0.907	0.388	0.015
Y1	0.356	0.380	0.399	0.910	0.280
Y2	0.329	0.301	0.303	0.855	0.278
Y3	0.290	0.160	0.433	0.830	0.192
Y4	0.299	0.348	0.349	0.854	0.228
Z1	0.206	0.127	-0.052	0.185	0.914
Z2	0.196	0.171	0.029	0.205	0.886
Z3	0.175	0.228	-0.053	0.260	0.899
Z4	0.185	0.226	0.020	0.331	0.920

Source: Primary Data Processed by SEM-PLS, 2026

Based on the results of the cross-loading test in Table 4.xx, all indicators have the highest loading values on the constructs they measure compared to the loading values on other constructs. This can be seen in the audit technology literacy indicator (X1) which has a loading value of 0.884–0.954, professional ethics (X2) of 0.899–0.925, self-control (X3) of 0.900–0.931, audit readiness (Y) of 0.830–0.910, and auditor career interest (Z) of 0.886–0.920. All loading values on each indicator are higher

https://doi.org/10.61536/escalate.v4i3.599

than their correlation values with other constructs, thus meeting the discriminant validity criteria. These results indicate that each indicator is able to measure the intended construct accurately and can differentiate its construct from other constructs. Thus, it can be concluded that all indicators in this study are declared valid and have met the requirements of discriminant validity, so that the measurement model (outer model) is suitable for further analysis.

Inner Model Analysis

*Inner model*In PLS SEM, the relationship between latent variables is described and evaluated to see the strength and significance of the relationship.

***R-Square*(R2)**

R-Square in PLS-SEM measures how well the latent independent variables in a model can explain the variability of the latent dependent variable. The R^2 value indicates the overall predictive power of the model. R2 values range from 0 to 1, where higher values indicate a better model in explaining variance. The R-Square values in this analysis are as follows.

Table 6
R-Square (R2) Test Results

Dependent Variable	*R-Square (R2)*	Information
Audit Readiness	0.704	Valid

Source: Primary Data Processed by SEM-PLS, 2026

Based on the analysis results, an R-Square value of 0.704 was obtained for the Audit Readiness variable. This value indicates that 70.4% of the variation in Audit Readiness can be explained by the variables Audit Technology Literacy, Professional Ethics, Self-Control, Auditor Career Interest, and the moderating interaction in the research model. Meanwhile, 29.6% of the variation in Audit Readiness is explained by other factors outside the research model. Based on the criteria(Hair Jr. et al., 2021)The R-Square value of 0.704 is included in the strong category, so the model has good ability to explain variations in Audit Readiness.

Effect Size (F2)

The effect size test (f2) is a test conducted to measure how much substantive contribution a predictor variable makes to the dependent variable in a structural model.

Table 7
Effect Size Test Results (f2)

Path to Y	F2 value	Note
Audit technology literacy	0.434	Big
Professional Ethics	0.410	Big
Self Control	0.332	Approaching large
Auditor Career Interests	0.160	Currently
Z x X3	0.142	Small
Z x X2	0.292	Currently
Z x X1	0.283	Currently

Source: Primary Data Processed by SEM-PLS, 2026

Based on the results of the effect size analysis (f^2), it is known that Audit Technology Literacy (X1) has a value of 0.434, Professional Ethics (X2) of 0.410, Self Control (X3) of 0.332, and Auditor Career Interest (Z) of 0.160 on Audit Readiness (Y). Referring to Cohen's criteria (1988), the values of 0.434 and 0.410 are included in the large category, while the values of 0.332 and 0.160 are included in the medium category. These results indicate that Audit Technology Literacy has the greatest contribution to Audit Readiness, followed by Professional Ethics, Self Control, and Auditor Career Interest.

https://doi.org/10.61536/escalate.v4i3.599

Meanwhile, on the moderation interaction path, the value obtained was*effect size*(f^2) of 0.283 for the interaction of Auditor Career Interest × Audit Technology Literacy (Z × X1), of 0.292 for the interaction of Auditor Career Interest × Professional Ethics (Z × X2), and of 0.142 for the interaction of Auditor Career Interest × Self Control (Z × X3). Based on Cohen's (1988) criteria, the values of 0.283 and 0.292 are included in the medium category, while the value of 0.142 is included in the small category. This shows that Auditor Career Interest provides a stronger moderating effect on the relationship between Professional Ethics and Audit Readiness, followed by the relationship between Audit Technology Literacy and Audit Readiness, while the moderating effect on the relationship between Self Control and Audit Readiness is relatively smaller.

Hypothesis Testing

Hypothesis testing was conducted through the bootstrapping procedure in SmartPLS 4, with the relationship declared significant if the T-statistics > 1.96 and P-value < 0.05.

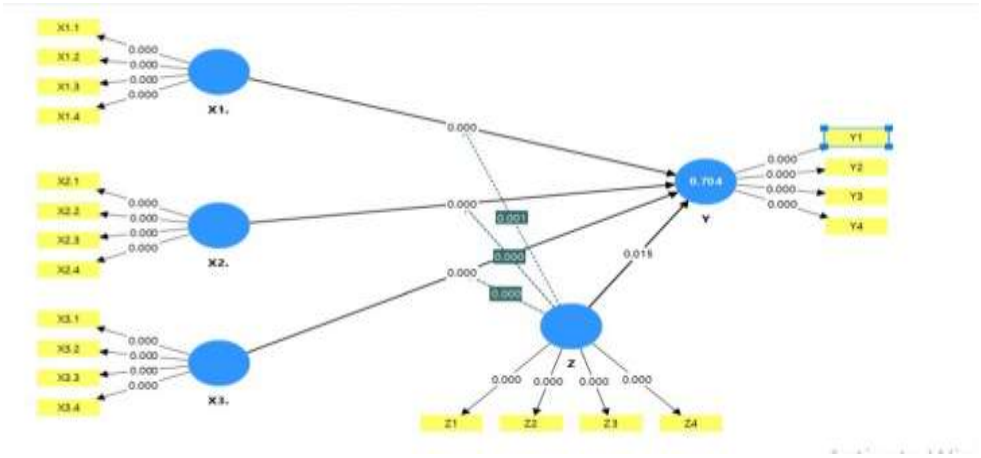

Figure 2. SmartPLS 4.0 output, 2026

Table 8. Bootstrapping Results

		Original Sample (O)	Sample Mean (M)	Standard deviation (STDEV)	T Statistics (O/STDEV)	P Value	Note
H1	X1 against Y	0.396	0.386	0.089	4,427	0.000	Significant
H2	X2 against Y	0.376	0.367	0.068	5,536	0.000	Significant
H3	X3 against Y	0.328	0.332	0.070	4,660	0.000	Significant
H4	Z against Y	0.230	0.234	0.106	2,173	0.015	Significant
H5	Z x X1 against Y	0.349	0.333	0.107	3,255	0.001	Significant
H6	Z x X2 against Y	0.305	0.290	0.081	3,761	0.000	Significant
H7	Z x X3 against Y	0.267	0.255	0.081	3,309	0.000	Significant

Note: X1 = Audit Technology Literacy, X2 = Professional Ethics, X3 = Self Control, Y = Audit Readiness, Z = Auditor Career InterestSource: Primary Data Processed by SEM-PLS, 2026

https://doi.org/10.61536/escalate.v4i3.599

Based on the results of the structural model analysis using the Partial Least Squares Structural Equation Modeling (PLS-SEM) approach, the original sample (O) value was obtained at 0.396, the T-statistic value was 4.427, and the P-value was 0.000 (<0.05). These results indicate that audit technology literacy has a positive and significant effect on audit readiness. Thus, the first hypothesis (H1) is accepted. The original sample (O) value was obtained at 0.376, the T-statistic value was 5.536, and the P-value was 0.000 (<0.05). These results indicate that professional ethics has a positive and significant effect on audit readiness. Thus, the second hypothesis (H2) is accepted. The original sample (O) value was obtained at 0.328, the T-statistic value was 4.660, and the P-value was 0.000 (<0.05). These results indicate that self-control has a positive and significant effect on audit readiness. Thus, the third hypothesis (H3) is accepted. The original sample (O) value is 0.230, the T-statistic value is 2.173, and the P-value is 0.015 (<0.05). Thus, the fourth hypothesis (H4) is accepted. The original sample (O) value is 0.349, the T-statistic value is 3.255, and the P-value is 0.001 (<0.05). Thus, the fifth hypothesis (H5) is accepted. The original sample (O) value is 0.305, the T-statistic value is 3.761, and the P-value is 0.000 (<0.05). Thus, the sixth hypothesis (H6) is accepted. The original sample (O) value is 0.267, the T-statistic value is 3.309, and the P-value is 0.000 (<0.05). Thus, the seventh hypothesis (H7) is accepted.

Discussion

The results of the study indicate that all independent variables have a positive and significant influence on accounting students' Audit Readiness. Audit Technology Literacy is the variable with the greatest influence, indicating that mastery of audit technology is a key competency for prospective auditors in the digital age. Students who are proficient in using audit software, accounting information systems, and audit support technology tend to be more prepared to enter the workforce.

Professional Ethics also makes a strong contribution to Audit Readiness. These findings indicate that an understanding of the principles of integrity, objectivity, professional competence, confidentiality, and professional behavior is essential for students to carry out their auditing profession responsibly. Self-control also has a positive influence on Audit Readiness. Students who are able to control their behavior, emotions, and discipline during the learning process will be better prepared to face the pressures and responsibilities of auditing.

Auditor Career Interest not only directly influences Audit Readiness but also serves as a moderating variable that strengthens the relationship between Audit Technology Literacy, Professional Ethics, and Self-Control on Audit Readiness. This indicates that students who aim to become auditors will be more motivated to improve their academic and professional competencies, thus increasing their audit readiness.

Overall, the research results indicate that students' audit readiness is influenced not only by technical skills but also by professional character, self-control, and career orientation. Therefore, universities need to develop technology-based audit learning, strengthen professional ethics education, shape student character, and provide career development programs to ensure graduates are adequately prepared for the needs of the audit profession in the digital age.

Bibliography

Agustina, U. A., Akuntansi, S., & Digital, U. T. (2025). *(SURVEY OF ACCOUNTING STUDY PROGRAM STUDENTS IN BANDUNG*. *8*, 2188–2205.

Apriliana, D., Kristianto, G. B., & Saraswati, E. (2026). *Analisis Minat Berkarier Sebagai Auditor Eksternal Mahasiswa Akuntansi Generasi Z Era Digital*. *4*(3), 776–782.

Asyifa, V. S., Pratiwi, D. N., & Bisnis, F. E. (2022). *Analisis Penghargaan Finansial, Pertimbangan Pasar Kerja Dan Persepsi Standar Audit Terhadap Minat Mahasiswa Akuntansi Dalam Pemilihan Karir Menjadi Auditor 1,2,3*. *X*(2), 203–214.

Ferina, I. S., & , Ubaidillah, A. Y. (2023). No Title. *PERILAKU DISFUNGSIONAL AUDITOR DALAM PROFESIONALISME AKUNTAN*.

Hartono, R., & Pangaribuan, D. (2025). *The influence of auditor independence , competence and integrity on audit quality moderated by the auditor ' s code of professional ethics*. *7*(3), 184–194. https://doi.org/10.20885/jca.vol7.iss3.art3

Hutajulu, S. D., & Padjadjaran, U. (2024). *Pengaruh Financial Literacy dan Self Control terhadap Financial Behavior Pengguna Aplikasi E-Wallet*. *1*(3).

https://doi.org/10.61536/escalate.v4i3.599

Joseph F. Hair Jr. et al. (2017). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*. https://www.researchgate.net/publication/319669531_A_Primer_on_Partial_Least_Squares_Structural_Equation_Modeling_PLS-SEM

Melda, T., Liana, M., Silaban, P., & Kasandra, J. (2025). *Pengaruh Self Efficacy , Locus of Control dan Pengalaman Magang Terhadap Kesiapan Kerja Mahasiswa*. *3*(3), 1073–1095.

Pakpahan, S. R. (2024). *Al-Kharaj : Jurnal Ekonomi , Keuangan & Bisnis Syariah Al-Kharaj : Jurnal Ekonomi , Keuangan & Bisnis Syariah*. *6*(3), 3796–3811. https://doi.org/10.47467/alkharaj.v6i

Puspitasari, N. A., & Bahtiar, M. D. (2022). *Pengaruh Pengalaman Prakerin , Self Efficacy dan Internal Locus of Control Terhadap Kesiapan Kerja Siswa SMK di Bidang Akuntansi*. *10*(1), 31–43.

Ridwan, R. A., & Barat, U. S. (2025). *PENGARUH REMOTE AUDIT DAN TEKNOLOGI INFORMASI*. *5*(4), 204–215. https://doi.org/10.55587/jla.v5i4.203

Riski Azizah Wijayanti & Purwantoro. (2025). *ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI MINAT MAHASISWA AKUNTANSI FEB UDINUS MENJADI AUDITOR DI KAP*.

Rustam et al. (2022). *Akie Rusaktiva Rustam * , 2 Basuki, 2 I Made Narsa*. *13*(3), 518–532.

Sari, I. R. F., Nendri, G. S., & Lucyanda, J. (2021). *PENGUJIAN MINAT MAHASISWA AKUNTANSI UNIVERSITAS BAKRIE MENGGUNAKAN THEORY PLANNED OF BEHAVIOR*. *11*, 2088–2106.

Sisworini, E., Zakaria, A., & Pahala, I. (2024). *Pengaruh Kompetensi , Profesionalisme , Pengalaman Kerja Dan Etika Auditor Terhadap Kualitas Audit (Studi Kasus pada Auditorat Utama Keuangan Negara III Badan Pemeriksa Keuangan Republik Indonesia)*. *4*(1), 1–16.

Wardani, D. K., & Angelina, T. (2024). *Faktor Penentu Minat Mahasiswa Akuntansi Indonesia Berkarir di Kantor Akuntan Publik*. *8*(3), 1367–1379. https://doi.org/10.29408/jpek.v8i3.28745