

## **Level of Acceptance of the Audit Related Data Information System among Auditors of Commission on Audit**

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### **Abstract**

This study examined the level of acceptance of the Audit Related Data Information System (ARDIS) among auditors of Commission on Audit (COA) assigned in the National, Local and Corporate Government Sectors. Using the DeLone-McLean-Technology Acceptance Model, descriptive research was conducted and a researcher-developed instrument was utilized in data gathering. The frequency and percentage were used to determine the profile of the respondents. The mean was used to measure the level of ARDIS acceptance in terms of technology acceptance aspects such as service quality, information quality, system quality, intention to use, accessibility, ease of use, effectiveness and user satisfaction. The Kruskal-Wallis Test was utilized for hypothesis testing. The results revealed that majority of the users are aged 26 – 40 years old, college graduates, with more than 10 years of experience as COA auditor, are Audit Team Members, with one (1) to two (2) trainings/seminars attended related to ARDIS, are good in computers, and are National Government Sector (NGS) auditors. The respondents assessed their level of acceptance of the ARDIS as “agree” in terms of all the aspects. Significant differences were noted when grouped according to years of service as COA auditor (all eight aspects), according to age (Information Quality, Service Quality, and Accessibility); according to job position (User Satisfaction); according to computer literacy self-assessment (Service Quality); and according to sector assignment (Intention to Use and Information Quality). This endeavor will contribute to the scarce body of knowledge regarding audit technology acceptance in the Philippines specifically in the public sector.

*Keywords: Level of acceptance, Audit Related Data Information System (ARDIS), Commission on Audit, Technology Acceptance Model, DeLone and McLean Model, Philippines*