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AI: The South Kalimantan Provincial Government's Perspective on Government Internal Audit

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ABSTRACT

The effectiveness and efficiency of internal government monitoring could be greatly improved by the development of artificial intelligence (AI). Nonetheless, the adoption of AI is greatly impacted by human attitudes and intentions. Investigating the effects of the General Attitudes Toward AI Scale (GAAIS) on the Government Internal Audit (APIP) BPKP and Inspectorate's Intention to Use (ITU) AI is the aim of this study. The government's internal control system was surveyed using a quantitative methodology. Surveys evaluating GAAIS and ITU AI were used to gather data. To investigate the relationship between variables, data analysis was conducted using basic linear regression utilizing the (SPSS) software. Examining the general attitude of APIP toward the intention to utilize AI (GAAIS) is the innovative aspect of this study. The findings demonstrated that GAAIS significantly and favorably impacted AI ITU. This suggests that the apparatus's intention to use AI increases with its good attitude toward it. Perceived utility and usability are the main determinants of ITU, although fear of AI serves as a barrier that can be overcome with socialization and training.

Keywords: artificial intelligence; APIP; GAAIS, ITU.

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INTRODUCTION

Due to the continuous advancement of information and technology, all professional sectors must continue to create methods for working swiftly and precisely in order to stay relevant in the current world and accomplish goals successfully and efficiently. The majority of businesses have experienced what is known as "digital transformation" as a result of the development of new technologies like cloud computing, artificial intelligence (AI), and big data (Pu et al., 2024). One area within the accounting branch that is impacted by the advancement of information and technology is auditing. As technology becomes more advanced, auditors must be able to use these different tools more effectively. The existence of AI, which is extensively discussed in the audit process, serves as evidence of this (The Institute of Internal Auditors, 2017).

The use of AI in accounting and internal audit has fundamentally altered how both fields operate. AI helps professionals handle and analyze financial data more efficiently by offering a variety of cutting-edge solutions. One of the most important uses of AI in audit and accounting procedures is the ability for auditors and accountants to do predictive analysis by looking for trends and patterns in financial data to predict future financial outcomes and spot possible risks and opportunities. Finding odd or suspicious transactions is the second. Through the examination of financial behavior and transaction patterns, artificial intelligence may promptly spot irregularities that might point to fraud. The third is the automation of repetitive operations, including data reconciliation, which reduces human error and speeds up work processes. Fourth, before being followed up with by professionals, chatbots and virtual assistants can manage the first phases of client communication, including answering generic queries and obtaining basic information. Fifth, unstructured material, like notes or communications, can be processed by AI to extract valuable information. This is especially helpful in audits where knowing the context or intent of the data is more important than knowing the numbers. Sixth, AI can offer data-driven suggestions to help increase the precision and strategicness of accounting and auditing decision-making. The seventh is that AI platforms can be used to teach new hires. They provide real data-driven simulations and immediate feedback, which speeds up the learning process (Nicolau, 2023)

The significance of auditors comprehending this technology, including its operation and the crucial elements to be aware of, is emphasized by the Institute of Internal Auditors (IIA). This is crucial so that auditors can adjust to the quickly changing technological landscape and preserve the integrity of the audit process. The influence on auditors, difficulties, possibilities, and dangers, issues with use and development, and the organization's procedures are only a few of the crucial factors to take into account. (Putrajakwas BPKP, 2024). On the one hand, AI is incredibly useful for human tasks, such as making decisions. The existence of AI, however, presents difficult moral and ethical issues. To ensure that they can leverage technological advancements while maintaining the integrity and dependability of the audit process, auditors must empower themselves with a thorough understanding of this cutting-edge technology. (Putrajakwas BPKP, 2024). In order to increase audit accuracy and timeliness, Ghafar et., al. (2024) examined how artificial intelligence (AI) tools like as machine learning, natural language processing, and predictive analytics help automate repetitive audit activities and uncover abnormalities. The difficulties in using AI are also covered, such as issues with data privacy, auditor skill shortages, and incorporating AI into current audit frameworks.

For auditors, especially the Government Internal Supervisory Apparatus (APIP), the advancement of AI technology is undoubtedly a challenge. The Financial and Development Supervisory Agency (BPKP), which reports to the President; the Inspectorate General (Itjen) or

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Main Inspectorate (Ittama) or Inspectorate, which reports to the Minister or Head of Non-Departmental Government Institution (LPND); the Provincial Government Inspectorate, which reports to the Governor; and the Regency/City Government Inspectorate, which reports to the Regent or Mayor, make up the Government Internal Supervisory Apparatus (APIP), a government agency whose primary duty is to carry out supervision, according to Indonesian Government Regulation Number 60 of 2008.

The Financial and Development Supervisory Agency (BPKP), as one of the APIP, in 2024 held the 2024 Supervisory Innovation Competition. In the competition, the Fraud Risk Control (FRC) Supervision Information System (SIMWAS) developed by the Lumajang District Inspectorate won first place and the innovation was considered capable of supporting better and more accountable governance (Humas BPKP East Java Province, 2024). Lumajang Inspectorate Middle Supervisor Dityatama said that FRC uses AI to facilitate and accelerate supervisory tasks. "AI helps us evaluate and provide recommendations, so that even with limited resources, supervision can still be carried out effectively and efficiently down to the village and school levels," he said (Yongky, 2024).

Dityatama added that although AI is used, the control and evaluation of supervision remain in the hands of the supervisor. With FRC, recommendations can be given in real-time. If there are weaknesses, improvements can be made immediately without waiting for the following year, so that supervision focuses more on high-risk areas. FRC's advantage in utilizing modern technology, such as AI, not only increases the efficiency of supervision but also ensures that supervision is conducted thoroughly and promptly. It allows the Lumajang District Inspectorate to be more responsive and proactive in addressing supervisory issues (Yongky, 2024). This innovation is one form of application of AI in audits, especially those conducted by APIP. This innovation is expected to be applied throughout Indonesia.

Numerous research have examined the relationship between the General Attitudes about Artificial Intelligence Scale (GAAIS) and Intention to Use (ITU) concerning attitudes about AI. Schepman and Rodway (2019) created the multifaceted GAAIS, a tool that gauges a person's overall sentiment regarding artificial intelligence. AI Anxiety, Trust in AI, Perceived Benefits of AI, and Interest in AI: Curiosity and interest in AI are among the characteristics of attitude that this scale identifies (Schepman & Rodway, 2020). The GAAIS offers a thorough assessment of people's perceptions of AI in general, which is likely to affect their attitudes and plans around the application of certain AI technologies. The validity and reliability of this measure in gauging attitudes about AI are demonstrated by research conducted by Schepman and Rodway (2019) alone. According to Schepman & Rodway, 2023 in (Cindy Verlia, Yoke P. K., Triningtyas E. P. G., & Agus G., 2024), GAAIS is a group of beliefs or facets of an individual's level of confidence or mistrust in AI. The two (two) dimensions that make up the GAAIS dimension are the positive and negative dimensions that gauge perceptions of AI.

An individual's AI Intention to Employ (ITU) reveals how likely they are to accept and use AI technology in the future. According to Fishbein and Ajzen (2011), technology usage behavior comes before intention. Ajzen (1991), subjective norm (1991), perceived behavioral control (1991), perceived usefulness (1989), perceived ease of use (1989), and GAAIS (Schepman & Paul R., 2020) are some of the key factors influencing ITU that are derived from the Theory of Planned Behavior (TPB) and the Technology Acceptance Model (TAM). The term "Intention to Use" (ITU) describes a person's degree of propensity or willingness to embrace and apply AI technologies in a variety of settings (Davis, 1989).

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According to research, GAAIS has a major impact on a person's intention to utilize it (Wu et al., 2024) (Sirait et al., 2024). The study (Wu et al., 2024) found that individuals' attitudes (measured by GAAIS) have a significant effect on their intention to use AI in the workplace. Sirait et al. (2024) found that workers' intentions to continue using AI are influenced by their overall sentiments toward the technology. Additionally, the 2024 study "Perspectives of Generation Z as Digital Savvy on Intention to Use AI in the Workplace" by Cindy Verlia et al. discovered that GAAIS had a significant impact on Continuance Intention (CI), or Generation Z's intention to keep utilizing AI in the workplace (Cindy Verlia et al., 2024).

People who view AI favorably are more likely to want to utilize it because they believe it will be fascinating, helpful, and could enhance their quality of life or career (Schepman & Rodway, 2020). In contrast, negative attitudes characterized by concerns about potential adverse impacts, lack of trust, or discomfort with AI may inhibit intentions to use it.

One of the most popular models for predicting and explaining the adoption and usage of information technology is the Technology Acceptance Model (TAM), which was created by Davis in 1989. According to Davis (1989), Technology Acceptance Modelling (TAM) is based on two core user beliefs: Perceived Usefulness (PU), which gauges how much a person believes that using a certain technology would improve their performance at work. If people believe AI could make their tasks faster and more efficient, they are more inclined to plan to use it. The degree to which a person believes a particular technology will be simple to use is known as perceived ease of use, or PEOU. If people think AI is easy to use and understand, they are more likely to adopt it.

As measured by GAAIS, attitude is one of the primary determinants of behavioral intentions in the context of technological adoption models like the Theory of Planned Behavior (TPB (Ajzen, 1991). In order to explain voluntary behavior that is within an individual's control, Ajzen (1991) developed the Theory of Planned Conduct (TPB), which is an extension of the Theory of Reasoned Action (TRA). TPB incorporates several important components into the TRA, including Perceived Behavioral Control (PBC), which is an individual's evaluation of how simple or difficult it is to perform particular behaviors. PBC is a reflection of people's perceptions about their own resources and skills to carry out the action. PBC may encompass views of technical support, required expertise, and access to AI technology in the context of its use (Ajzen, 1991).

Three primary factors influence behavioral intentions, according to TPB (Ajzen, 1991): Perceived Behavioral Control (PBC), Subjective Norm (a person's perception of social pressure from important people to perform or not perform the behavior), and Attitude toward the Behavior (a person's positive or negative evaluation of performing the behavior).

To increase AI usage intentions, it is important to overcome negative attitudes and build positive perceptions of these technologies through education, clear demonstration of benefits, and trust-building (Dwivedi et al., 2021). For AI technologies to be successfully implemented and widely used, it may be essential to comprehend and control public attitudes around AI as gauged by the GAAIS.

Astrid Schepman and Paul Rodway's 2020 study, "Initial Validation of the General Attitudes towards Artificial Intelligence Scale," was replicated in this study. Leksono et al.'s 2024 study, "Artificial Intelligence (AI) in the Eyes of Health Workers in North Sulawesi," adopted this study. Government Internal Supervisory Apparatus (APIP) in the South Kalimantan Provincial Government that was tested in this study were the auditors of the Financial and Development Supervisory Agency (BPKP) of the South Kalimantan Province and the auditors and PPUPD of the Regional Inspectorate of South Kalimantan Province. Under the theme of Strengthening Regional

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Supervision towards transparent governance in the Digital Era, the 2024 Regional Supervision Coordination Meeting was held to support the implementation of coordination and synchronization of supervision policy directions in 2025. It is anticipated to assist and promote the effectiveness of regional governance as well as the transparent system of technical advancements in the digital age, in the execution of governmental duties. (Adam, 2024). Rapid technological developments, dynamic regulatory changes, and increasingly high public expectations of government performance, encourage APIP to always be vigilant, move quickly and act appropriately in every step (Adam, 2024). Realizing the importance of AI today and its inseparability from the APIP profession, researchers are interested in conducting quantitative research to find out APIP's perspective on AI and it becomes the novelty of this study. Hence, a study named "Artificial Intelligence (AI): The South Kalimantan Provincial Government's Perspective on Government Internal Audit (APIP)" was carried out by the researcher in light of this.

RESEARCH METHOD

Artificial intelligence (AI) evaluation and assessment is the aim of this study, according to the Government Internal Audit Apparatus (APIP) of the South Kalimantan Provincial Government. This study uses both associative (cause) and quantitative research methods, which demonstrate a connection between variables and other factors. The Representative of the Financial and Development Supervisory Agency (BPKP) of the same province and the Regional Inspectorate of South Kalimantan Province measure Intention to Use (ITU) on APIP, and the General Attitudes Towards Artificial Intelligence Scale (GAAIS), the study's independent variable, is compared to ITU. The study was conducted in Banjarbaru City, South Kalimantan Province. Under Law Number 8 of 2022 concerning the Province of South Kalimantan, Banjarbaru city is designated as the Capital of South Kalimantan Province. In the context of strengthening regional supervision towards transparent governance in the digital era, the APIP of the South Kalimantan Provincial Government participates in supporting and encouraging the success of government administration in the region, as well as the transparency of technological developments in the digital era in carrying out government tasks.

The research design used in this study is the census method. The BPKP Representative and Regional Inspectorate of South Kalimantan Province hired all of the study's respondents, who were APIPs. The study's population consisted of 37 APIP from the South Kalimantan Province Regional Inspectorate and 72 APIP from the South Kalimantan Province BPKP Representative. The South Kalimantan Provincial Government's APIP status and population figures are as follows:

Table 1

Research Population

No.	Position Name	Total
Regional Inspectorate of South Kalimantan Province		
1	Associate Auditor	5
2	Junior Auditor	8
3	First Auditor	4
4	PPUPD Madya	8
5	Junior PPUPD	5

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6	First PPUPD	7
	BPKP Representative of South Kalimantan Province	
1	Associate Auditor	9
2	Junior Auditor	20
3	First Auditor	13
4	Advanced Auditor	3
5	Skilled Auditor	27
	TOTAL	109

Source: Staffing of the Regional Inspectorate of South Kalimantan Province and BPKP Representative of South Kalimantan Province as of March 2025.

Descriptive statistics and simple linear regression analysis were employed in this study to analyze the data and test the hypothesis. For testing, the SPSS program was utilized.

RESULTS AND DISCUSSION

The study's questionnaire, which drew on research by (Leksono, Yoke P. K., Angela C., Triningtyas E. P. G., & Agus G., 2024), was given to all 109 APIP on March 26, 2025. When the survey ended on April 30, 2025, 62 responses—or 56.88% of the total—were returned. The majority of respondents to the questionnaire on variable X, or GAAIS, agreed with each of the 20 claims, and the majority of respondents to variable Y, which had three statements, agreed with each of the assertions. The quantity of completed questionnaires ensured that the study's conclusions are representative of the entire community, representing all levels of positions in the South Kalimantan Provincial Government's APIP.

Table 2

Variable Frequency Distribution (GAAIS)

Dimensions	Statement	Category Per-Dimension	Category Per-Indicator
Positive	For routine transactions, I would rather interact with an AI system than a human.	Good	Good
	AI can provide new economic opportunities for Indonesia.		Good
	AI systems can help people feel happier.		Good
	I am impressed with what AI can do.		Good
	I am interested in using AI systems in everyday life.		Good
	AI can have a positive impact on human well-being.		Good
	Using the AI system is very exciting.		Good
	AI systems will be better at many routine jobs than humans.		Good
	There are many beneficial uses of AI.		Good

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	AI systems can perform better than humans.		Good
	Most of society will benefit from an AI-filled future.		Good
	I want to use AI in my work.		Good
Negative	Many organizations are using AI unethically.	Good	Good
	I think the AI system makes a lot of mistakes.		Good
	I find AI creepy.		Good
	AI may control humans.		Good
	I think AI is dangerous.		Good
	I shiver with discomfort when I think about the future use of AI.		Good
	People like me will suffer if AI is used more and more.		Good
	AI is used to spy on humans.		Good

Source: Leksono, et al (2024)

Table 3

Frequency Distribution of AI Intention to Use (ITU) Variable

Dimensions	Statement	Category Per-Dimension	Category Per-Indicator
Positive	I'm open to utilizing AI-based tools and applications at work.	Good	Good
	AI-based tools and applications will probably be used in my job.		Good
	I plan to integrate AI-based applications and technology in my work soon.		Good

Source: Leksono, et al (2024)

1. The condition of the validity test is that the statement item is deemed legitimate if the r count is greater than the r table. With 62 responders, the study's r-table is 0.2500. All of the propositions are deemed to be true based on the computation results. The following are the results of this study's validity test:

Table 4

Validity Test Results

Dimensions	Statement Item	R Count	R Table	Description
Positive	GAAIS 1	0,408	0,2500	Valid
	GAAIS 2	0,258	0,2500	Valid
	GAAIS 3	0,263	0,2500	Valid
	GAAIS 4	0,288	0,2500	Valid
	GAAIS 5	0,348	0,2500	Valid

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	GAAIS 6	0,264	0,2500	Valid
	GAAIS 7	0,256	0,2500	Valid
	GAAIS 8	0,382	0,2500	Valid
	GAAIS 9	0,276	0,2500	Valid
	GAAIS 10	0,341	0,2500	Valid
	GAAIS 11	0,389	0,2500	Valid
	GAAIS 12	0,273	0,2500	Valid
Negative	GAAIS 13	0,357	0,2500	Valid
	GAAIS 14	0,462	0,2500	Valid
	GAAIS 15	0,339	0,2500	Valid
	GAAIS 16	0,486	0,2500	Valid
	GAAIS 17	0,360	0,2500	Valid
	GAAIS 18	0,271	0,2500	Valid
	GAAIS 19	0,337	0,2500	Valid
	GAAIS 20	0,337	0,2500	Valid
Positive	ITU 1	0,761	0,2500	Valid
	ITU 2	0,597	0,2500	Valid
	ITU 3	0,408	0,2500	Valid

Source: Data obtained by researchers with SPSS (2025)

2. The Cronbach Alpha coefficient is used to assess for reliability; if an instrument has an Alpha Cronbach of greater than 0.70, it is considered dependable (Ghozali, 2018). According to the study's computation results, both variables are deemed credible. The reliability test computation for this investigation yielded the following results:

Table 5

Reliability Test Results

Variables	***Cronbach Alpha***	**Description**
GAAIS (X)	0,824	Reliable
ITU (Y)	0,738	Reliable

Source: Data obtained by researchers with SPSS (2025)

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Table 6

Classical Assumption Test Results

Test Type	Significance Value	Description
Normality Test	0,120	Normally Distributed
Heteroscedasticity Test	0,310	No Heteroscedasticity Symptoms
Linearity Test	0,180	There is a Linear Relationship

Source: Data obtained by researchers with SPSS (2025)

1. The normality test is carried out using the Kolmogorov-Smirnov value test; data is deemed abnormally distributed if the probability value is less than 0.05 and normally distributed if it is larger than 0.05.
2. Heteroscedasticity is tested using the Gletsjer test; a model is considered heteroscedastic if the test's significance level is more than 0.05 (Ikhsan et al., 2021).
3. If the significance value (the sig. deviation for linearity) is more than 0.05, the linearity test is used to ascertain whether the independent and dependent variables have a linear relationship.

Table 7

Simple Linear Regression Analysis Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	8,402	1,367		6,146	,000
	GAAIS	,324	,149	,471	1,892	,002

a. Dependent Variable: Y

Source: Data processed by researchers with SPSS (2025)

The Simple Linear Regression Output to make the equation formula becomes:

$$Y = 8.402 + 0.324x + e$$

The equation model is meaningful:

- Constant = 8.402 means that if GAAIS is constant or fixed, then ITU is 8.402.
- Regression Coefficient Variable = 0.324 (positive) means that if GAAIS increases by one, then ITU increases by 0.324.

The coefficient of determination is in the range of 0 (zero) to 1 (1). If the independent variables' coefficient of determination is close to one, they can provide a more complete explanation of the data to estimate the variance in the dependent variable (Ikhsan et al., 2021).

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Table 8

Test Results of the Coefficient of Determination (R2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,762[a]	,581	,568	4,692

Source: Data processed by researchers with SPSS (2025)

Table 8 shows that R2 is 0.568. This value indicates the ability of the GAAIS variable to provide the required information of 56.8% in explaining variations in the ITU variable.

Hypothesis Test (t Statistics)

The independent variable is said to affect audit quality if the tcount is more than the ttable or the sig value has a probability value less than 0.05, and the hypothesis is accepted (Ikhsan et al., 2021).

Table 9

Hypothesis Test Results (t Statistics)

Coefficients[a]

		Unstandardized Coefficients	Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	8,402	1,367		6,146	,000
	GAAIS	,324	,149	,471	1,892	,002

a. Dependent Variable: Y

Source: Data processed by researchers with SPSS (2025)

These results can be explained that the GAAIS variable has a tcount value of 1.892 and a significant level of 0.002. This shows that the GAAIS variable affects ITU. These results are seen in the tcount greater than the ttable, namely 1.892> 1.67065 and a smaller significance level, namely 0.002 <0.05.

The General Attitudes Toward Artificial Intelligence Scale (GAAIS) has an impact on the intention to use AI (ITU), according to the study's hypothesis. Given that the tcount of 1.892 is higher than the t table of 1.67065 and the significance level of 0.002 is less than 0.05, as demonstrated by the test results described in the hypothesis test, it can be said that H1 is accepted, indicating the impact of the General Attitudes Towards Artificial Intelligence Scale (GAAIS) variable on Intention to Use AI (ITU).

This outcome demonstrates that an APIP of the South Kalimantan Provincial Government's intention to adopt AI is positively correlated with their general attitude toward AI (GAAIS) (ITU). This is following what is expressed in (The Institute of Internal Auditors, 2017), which claims that auditors

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must be able to use the actual forms of these diverse technologies more effectively due to the expanding modernity of technology. Internal auditors must quickly acquire a comprehensive understanding of artificial intelligence (AI), its real-world uses in business and government, and the opportunities and risks it poses to the organization. To ensure that auditors may continue to benefit from technology advancements while maintaining the integrity and dependability of the audit process, APIP must arm itself with a thorough understanding of these cutting-edge technologies. (Putrajakwas BPKP, 2024).

In terms of perceived utility, APIP are more inclined to embrace AI since they think it can minimize manual labor, improve accuracy, and expedite the audit process. Given that AI is viewed as being easy to use and not overly complicated, APIP are more likely to embrace it. Regarding AI fear, APIP is generally not concerned about automation faults or AI taking the place of humans. This is made possible by the fact that education can raise GAAIS and ITU by demonstrating that AI is a tool, not a replacement for humans. In terms of *trust and ethics*, AI is considered transparent, accountable, and following regulations. This causes trust to increase, so that ITU also increases.

Strengthening Regional Supervision towards transparent governance in the Digital Age is the theme of the South Kalimantan Province's 2024 Regional Supervision Coordination Meeting, which also includes the test results. The South Kalimantan Provincial Government's APIP has a higher goal of using AI to support and promote regional governance success and the transparency system of technical advancements in the digital age when performing government duties (Adam, 2024). "These strengthening will continue to be carried out to fulfil what is an obligation as APIP," stated Akhmad Fydayeen, the South Kalimantan Provincial Inspector. The emergence of AI and Big Data may potentially present an opportunity for more comprehensive, real-time, risk-based oversight. It can also be used to analyze specific patterns in financial transactions that might point to irregularities and automate the standard audit process with the aid of AI (Adam, 2024).

Indicating that the APIP of the South Kalimantan Provincial Government responds favorably to the advancement of this technology, particularly AI, and that they have good intentions in using this AI during the audit process, the Hypothesis Test results also align with the average respondent's response, which states agree on positive statements and disagree on negative statements. There are undoubtedly both advantages and disadvantages to this, thus, the South Kalimantan Provincial Government's APIP needs to educate itself further and refrain from abusing the latest developments in AI technology.

The results also contribute to the understanding of the Technology Acceptance Model (TAM), which maintains that people's perceptions of AI's usefulness and usability impact their intentions to use it. This study illustrates how a person's general sentiments toward AI, societal norms around its usage, and their sense of control over its use all affect their willingness to adopt the technology, in accordance with the Theory of Planned Behavior (TPB). The results of this investigation further support the assertion that TPB applications have been shown to be effective in predicting a variety of behaviors, including technology adoption (Taylor & Todd, 1995).

These findings are consistent with a 2024 study named "Artificial Intelligence (AI) in the Eyes of Health Workers in North Sulawesi" by Daniel Jeffry Leksono et al., which found that GAAIS significantly influences the dependent variable ITU (Leksono et al., 2024). Individual attitudes, as determined by GAAIS, significantly impacted their desire to adopt AI in the workplace, according to the study (Wu et al., 2024). Additionally, a 2024 study by Cindy Verlia et al. found that GAAIS significantly influences Generation Z's intention to continue utilizing AI in the workplace, or Continuance Intention (CI) (Cindy Verlia et al., 2024). The study's findings are also consistent with

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those of Ghafar et al. (2024), who claimed that incorporating artificial intelligence (AI) into global internal audit has a huge potential to enhance efficiency, accuracy, and decision-making. The Auditors must, however, have a well-defined strategy that takes into account both the advantages and disadvantages of AI to fully exploit it.

CONCLUSION

The analysis and discussion undertaken have revealed that the General Attitudes Towards Artificial Intelligence Scale (GAAIS) has an impact on Intention to Use AI (ITU). When it comes to technology, the South Kalimantan Provincial Government's APIP reacts well, particularly when it comes to artificial intelligence and its intended application. These findings also align with the objectives of the South Kalimantan Province's 2024 Regional Supervision Coordination Meeting, which was to strengthen regional supervision in the direction of transparent governance in the digital age.

The fact that GAAIS has a favorable impact on ITU demonstrates that the adoption of AI is significantly affected by APIP's attitude toward the technology. BPKP and the Inspectorate of South Kalimantan Province can promote the use of AI to enhance supervisory effectiveness by enhancing favorable attitudes through training, education, user-centric system development, and transparency. This is what makes this study innovative.

This study also generates opportunities for future research by analyzing the most common aspects in GAAIS and the influence of leadership and organizational culture on intention to use (ITU AI). Research employing qualitative techniques can also be developed in the future by examining the role of AI in the APIP audit process. Other independent variables, such as Big Data, can also be included, and testing can be extended to include government external auditors, such as the Supreme Audit Agency.

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