

## ABSTRACT

This research explores further the insights of single partner audit firm's adequacy of IT infusion in their audit practices. This research at first discovers the information technology (IT) implementation and continued to the usage level during different phases of the audit process. Then, connect the results with IT infusion concept and find out how far the infusion occurred. IT infusion concept is a relative concept, in which its meaning depends on each individual point of view. In this research, the author defines IT infusion as the stage of information technology (IT) has been implemented roundly, used to its optimal potential gradually and capable to bring improvement in the firm's businesses. This research also attempt to dig out the factors that affect the IT infusion either in the implementation process and the usage level. This research reveals the intention of partners to invest in IT for their audit firms by put in some issues. This research uses primary data collection methods, including in-depth face-to-face interview and direct observation.

**Keywords:** Single Partner Audit Firm, IT Implementation, IT Usage Level, IT Infusion, IT Investment.