

## PAPER NAME

**2022 The Effect of Information Technology Utilization, Professional Skepticism and Auditor.pdf**

## AUTHOR

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## WORD COUNT

**7189 Words**

## CHARACTER COUNT

**40338 Characters**

## PAGE COUNT

**11 Pages**

## FILE SIZE

**312.2KB**

## SUBMISSION DATE

**Jun 26, 2023 1:31 PM GMT+7**

## REPORT DATE

**Jun 26, 2023 1:32 PM GMT+7**

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The Effect of Information Technology Utilization, Professional Skepticism and Auditor Competence on Remote Audit Quality with auditor ethics as a moderating variable

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DOI: <https://doi.org/10.56293/IJMSSSR.2022.4525>

<sup>17</sup> IJMSSSR 2022

VOLUME 4

ISSUE 6 NOVEMBER – DECEMBER

ISSN: 2582 - 0265

<sup>60</sup> **Abstract:** The COVID-19 pandemic has had a broad impact in various fields, one of which is the practice of public accounting. With the COVID-19 pandemic, there are constraints on the limitations of assignments in the field that have a direct impact on the collection of audit evidence such as limited access to travel and limited direct interaction with clients. There is a need for a new approach and the use of more sophisticated technology in conducting audits. The use of technology to conduct remote audits raises doubts about the collection of evidence, greatly impacting the provision of audit opinions. The ethics surrounding the auditor in carrying out audit practices, as well as the competencies possessed are the basis for determining remote audit quality. <sup>67</sup> This study examines <sup>25</sup> the effect of information technology utilization, professional skepticism, and auditor competence on remote audit quality with auditor ethics as moderating variable. Respondents in this study were auditors who worked at a Public Accounting Firm in Semarang, Indonesia. Determination of the research sample using purposive sampling method and obtained a sample of <sup>63</sup> 110 auditors from 29 public accounting firms. The analysis method to testing the hypothesis using multiple regressions. The results show that the information technology utilization, <sup>8</sup> professional skepticism, and auditor competence have a positive and significant effect on remote audit quality. Auditor ethics strengthens the positive effect of information technology utilization on remote audit quality but auditor ethics weakens the negative effect of auditor competence on remote audit quality, while auditor ethics does not moderate the effect of professional skepticism on remote audit quality.

**Keywords:** auditor competence, auditor ethics, professional skepticism, remote audit quality, utilization of information technology

<sup>66</sup> 1. Introduction

The current Corona Virus Disease 2019 (COVID-19) had an impact on various lines of life, both in terms of health, social society, education, and the world economy is no exception. The world financial institution, the International Monetary Fund (IMF), through the June 2022 edition of the World Economic Outlook (WEO), projects that global economic growth in 2020 will reach minus 4.9 percent (IMF, 2022). The emergence of the COVID-19 virus has disrupted the activities of people around the world, including in Indonesia. The Covid-19 pandemic that hit the world, including Indonesia, had a wide impact in various fields, including the practice of public accounting. Public accounting firms provide operational audit services, audit compliance, and financial statement audits, audit services are more in demand and needed by companies, including <sup>14</sup> audit quality which is the most important thing for users of audit reports to pay attention to, because audit opinions will be the basis for investors and potential investors. investors to make decisions (Khoirunnisa et al., 2021). Public accounting firms must also have auditors who are independent, professional, competent, and have expertise in the field of digitalization or good information systems. Financial statements that will be used for decision making must be audited by a qualified auditor so that his opinion is in accordance with the circumstances so that it does not mislead decision makers (Putra et al., 2021). However, during the COVID-19 pandemic, there were several limitations in obtaining audit evidence that affected the collection of sufficient and appropriate audit evidence. This condition can with the auditor's ability. The auditor must design a new audit approach using information technology and remote auditing techniques that can still ensure that client data is obtained as expected. interfere

So far, there have been several studies examining the use of information technology as an alternative procedure to complement conventional audit procedures, but the result is that the use of information technology has not yet reached the implementation stage. During this pandemic, Auditors also need to pay attention to SA 330 on (Auditor Responses to Assessed Risks) to identify changes in the auditor's ability to obtain sufficient and relevant audit evidence for changes during the COVID-19 pandemic. KAP KPMG in its 2017 report stated that in the next five years, 58% of auditors and entities must make changes to the use of information technology and this will have a significant impact on the audit process and function. Therefore, audit digitalization is unavoidable. Response of the Indonesian Institute of Certified Public Accountants (IAPI) in Technical Newsflash April 2020 regarding "The Auditor's Response to the Covid-19 Pandemic and Its Impact on Financial Statement Audits Still Prioritizing Audit Quality. Specifically, the recommendation is that the auditor should obtain sufficient appropriate audit evidence by exploring alternative procedures, including the use of technology, to the extent possible (Ikatan Akuntan Publik Indonesia, 2020).

Similarly, in supporting audit quality, auditors are required to pay attention to their performance in dealing with various impacts, especially due to the COVID-19 pandemic. One of them is by conducting a remote audit approach (Remote Audit). Remote auditing is one of the audit approaches listed in ISO 19011:2018 Annex A1. To achieve audit objectives, the remote audit approach provides more flexibility. All interested parties must understand their respective roles starting from the process, input, output, as well as the opportunities and risks posed as a reference in achieving the audit objectives. There are various factors when the auditor cannot go directly to the ethics of the audit auditor, among others, due to safety constraints, epidemics, and travel restrictions. The more advanced computer information technology today makes the development of remote auditing. Remote auditing is now becoming more commonly used as the level of accessibility to computer information technology has increased. This allows auditors to communicate globally and makes it easier to access data and information (ISO & IAF, 2020).

A quality audit is very important to ensure that the accounting profession fulfills its responsibilities to investors, the general public and the government as well as other parties who rely on the credibility of the audited financial statements, by upholding high ethics. One of the audit quality attributes is high ethical standards, while the other attributes are related to auditor competence (Darayasa & Wisadha, 2016).

The purpose of this study is to examine professional ethics that moderate the information technology utilization, professional skepticism and auditor competence on remote audit quality during the COVID-19. This study is a quantitative study with primary data with a population of public accountants and auditors who work at a registered public accounting firm in Semarang. From this population with various relevant sample criteria, a sample of 29 public accounting firms and 110 auditors were willing to fill out the questionnaire.

## 2. Literature Review

The Technology Acceptance Model is a model that is considered appropriate in explaining how users accept a system. The Technology Acceptance Model states that behavioral intentions to use are determined by two beliefs, namely: first, perceived usefulness which is defined as the extent to which a person believes that using the system will improve his performance. Second, perceived ease of use is defined as the degree to which a person believes that using the system is easy. The success of an information system depends on how the system runs, the ease of use of the system for users, and the ability of system users. One of the models to predict and explain the use of computers is the Technology Acceptance Model. There are three approaches in the computer audit process, namely mobile computer auditing, computer auditing, and computer-assisted auditing. The main purpose of the Technology Acceptance Model is to become the basis for understanding the influence of external factors on internal beliefs and attitudes. Technology Acceptance Model is specifically used in the field of information systems to predict acceptance and use in the work of individual users. (Darmaningtyas & Suardana, 2017).

The attribution theory according to Fritz Heider, is a theory that explains a person's behavior. Attribution theory explains the process of determining the causes and motives of a person's behavior. This theory refers to how a person explains the causes of the behavior of others or himself which will be determined whether internal such as traits, character, attitudes, etc. or external such as pressure from certain situations or circumstances that will affect individual behavior (Luthans, 2005).

Fritz Heider also stated that internal forces (personal attributes such as ability, effort, and fatigue) and external forces (environmental attributes such as rules and weather) together determine human behavior. He emphasized that indirect feelings are the most important determinant of behavior. Internal and external attributions have been shown to influence individual performance evaluations, for example in determining how superiors treat their subordinates, and influence individual attitudes and satisfaction with work. People will behave differently if they see their internal attributes more than their external attributes. This study uses attribution theory because the researcher will conduct an empirical study to determine the factors that affect the quality of the auditor's audit results, especially the personal characteristics of the auditors themselves. The personal characteristic of an auditor is one of the determinants of the quality of audit results. The use of information technology systems is considered to be strongly influenced by individual acceptance of the use of information technology systems. This is described by the Technology Acceptance Model (TAM). This theory was first introduced by Davis in 1986. This theory was developed from Theory of reasoned action by Ajzen and Fishbein in 1980.

According to Nurfaiziah et al (2021), audit quality is an important factor that must be adhered to by an auditor in the audit process. Audit quality is the external auditor's ability to detect material errors and other forms of deviation. Puspitasari et al (2019) described audit quality as the probability of an auditor revealing violations in the company's accounting system. Meanwhile, remote audit quality shows the auditor's performance in auditing the financial statements of an entity with remote conditions or systems.

Information technology is a technology that can capture, store, process, retrieve and transmit information as well as a means to improve the performance of both government and companies related to the use of information technology. By applying information technology, several advantages will be obtained, namely speed, consistency, precision, and reliability. Information technology resources are considered by management and consultants in determining the company's success in the future. According to (Putra et al., 2021) states that the use of information technology can help carry out audit work in carrying out their duties or actions in utilizing technology. This situation finally gave rise to the existence of information technology as a remote audit. The audit includes review of documents and records, company tours, employee interviews, and presentation of findings using various technology platforms such as Webex, Zoom, Google Meet, MS Teams, Webinar, and so on.

Professional skepticism is an attitude in which the auditor should not assume that management is dishonest, but the possibility of them being dishonest must still be considered. Professional skepticism consists of two main components, namely a questioning mind and a critical assessment of audit evidence. The auditor will believe that the client has integrity and honesty, but a questioning mind will assist the auditor in his natural bias to trust the client. Likewise, with a critical assessment of evidence, the auditor will ask more probing questions and notice inconsistencies. When the auditor can be responsible for both components, the auditor significantly reduces the likelihood of failure during the audit process (Sari & Novita, 2021).

Competence is the qualification required by the auditor to carry out the audit well, which is measured by indicators of personal quality, general knowledge, and special expertise. Puspitasari et al (2019) strengthened research with a different sample which resulted in the finding that the more experienced the auditor, the higher the success rate in carrying out audits with knowledge and experience.

Ethics are behavioral values or rules of behavior that are accepted and used by certain groups or individuals. The science of evaluating good and bad, about moral rights and obligations is the definition of auditor ethics. To improve auditor performance, auditors are required to always maintain standards of ethical behavior. Every profession that provides services to the community must have a code of ethics which is a set of moral principles that govern professional behavior. Without ethics, the accounting profession will not exist because the function of accountants is to provide information for business decision-making processes by business. Auditors are required to comply with the established code of ethics. The audit implementation must refer to this Auditing Standard, and the auditor must comply with the code of ethics which is an integral part of the auditing standard. This code of ethics was created to regulate the relationship between examiners with their colleagues, examiners with their superiors, examiners with their object of examination, and examiners with the public.

Utilization of information technology is the benefit of users to carry out their activities or behavior when using technology to work on a computer network consisting of various information processing components that use various types of software, hardware, information network technology and data management. The use of remote

auditing technology and approaches has been going on for several years. In the business sector, video conferencing and telephone have been used to facilitate long distance communication. Like Skype from Microsoft, webcams, computers, monitors, and internet connections are supports to support remote communication. During the examination of documents, the auditor should compile a list of areas of concern to be captured via video or photographs.

### The Effect of Information Technology Utilization on Remote Audit Quality

Darmaningtyas and Suardana (2017) stated TAM (Technology Acceptance Model) is an information system theory designed to explain how users understand and use information technology. Behavioral intention where the level of use of a computer technology in a person can be predicted from the attitude of the user's attention to the technology, for example the desire to add support, motivation to continue using, and the desire to motivate other users, actual use where someone will be satisfied using the system if they believe that the system is easy to use and will increase their productivity and add some external constructs namely, experience (experience), complexity (complexity). This means that the TAM (Technology Acceptance Model) theory supports the use of information technology to help carry out audit work. Putra et.al (2021) and Litzenberg & Ramirez (2020) found that the use of information technology can help audit work in carrying out their duties or actions in utilizing the technology, meaning that the use of information technology can affect remote audit quality. Based on the theory and supported by previous researchers, the following hypotheses can be formulated:

H1: Utilization of Information Technology has a positive effect on remote audit quality

### The effect of Professional Skepticism on Remote Audit Quality

Professional skepticism is an attitude in which the auditor should not assume that management is being dishonest, but the possibility that they have been dishonest should still be considered. Professional skepticism consists of two main components, namely a questioning mind and a critical assessment of audit evidence. The auditor will trust that the client has integrity and honesty, but a questioning mind will help the auditor in his natural bias to trust the client. Likewise, with a critical assessment of evidence, the auditor will ask more probing questions and pay attention to inconsistencies. When the auditor can be responsible for these two components, the auditor significantly reduces the possibility of failure during the audit process.

Attribution theory explains the understanding of a person's reaction to the events around them, by knowing their reasons for the events experienced. With the existence of professional skepticism, the auditor can understand behavior related to individual attitudes and characteristics, it can be said that just looking at his behavior will be able to know the attitude or characteristics of the person and can also predict a person's behavior in dealing with certain situations. This means that attribution theory supports professional skepticism in helping to improve audit quality.

(Zahra & Ludigdo, 2021); (Sari & Novita, 2021); and (Puspitasari et al., 2019) state that professional skepticism can affect remote audit quality, meaning that auditors who use a higher level of professional skepticism are more likely to confront clients or perform additional procedures when high-risk irregularities arise, are more likely to detect fraud, demonstrate a high-quality assessment of evidence and trust clients less, and are more likely to invest in high-level audit efforts. Based on theory and supported by previous researchers, the following hypotheses can be formulated:

H2: Professional skepticism has a positive effect on remote audit quality

### Effect of Auditor Competency on Remote Audit Quality

Competence is a qualification required by the auditor to carry out the audit properly, which is measured by indicators of personal quality, general knowledge and special expertise. Competence relates to adequate knowledge and experience possessed by public accountants in the field of auditing and accounting. An auditor who has extensive knowledge really helps the auditor in understanding the financial condition of his client. Auditor with more experiences, the more knowledge he has in producing quality audit reports, then the level of confidence of interested parties in audit reports will increase. If the auditor has high competence, he will not be influenced by

the client and carry out the audit process optimally. This means that audit quality can also be achieved if the auditor has good competence.

Attribution theory also discusses internal auditor strengths such as ability, effort and knowledge. Competence as measured by personal quality, general knowledge, experience and special expertise of an auditor will increase the success in carrying out the audit. This means that attribution theory supports the competence of auditors to improve audit quality.

(Puspitasari et.al (2019), Melinawati & Prima (2020), and Zahra & Ludigdo (2021) stated that auditor competence can affect remote audit quality, meaning that the more experienced the auditor, the higher the success rate in conducting audits. carry out audits with knowledge and experience. Based on theory and supported by previous researchers, the following hypotheses can be formulated:

H3: Auditor competence has a positive effect on remote audit quality

### Auditor Ethics moderates the effect of Information Technology Utilization on Remote Audit Quality

Information technology is a technology that can capture, store, process, retrieve and transmit information as well as improve the performance of both government and companies related to the use of information technology. The use of information technology is what can help carry out audit work in carrying out their duties or actions in utilizing technology. This situation finally gave rise to the existence of information technology as a remote audit or remote audit (Putra et.al, 2021). And with the existence of an ethical auditor, one's behavior can show that in doing work in a professional and ideal way. An auditor must comply with the Code of Ethics that has been established as the basis for conducting an audit so that the quality of the audit results is influenced by the ethics of the auditor. The higher the auditor obeys the auditor's ethics and by utilizing information technology, the higher the audit quality will be. Auditor ethics can affect the use of information technology on the quality of the audit produced by the auditor depending on the situation experienced by an auditor in conducting an audit (Bernadenta et.al, 2020).

Putra et.al (2021) and Bernadenta et.al (2020) state that the use of information technology and auditor ethics in conducting audits has a significant impact on remote audit quality. Based on the theory and supported by previous researchers, the following hypotheses can be formulated:

H4: Auditor ethics strengthen the positive influence of the use of information technology on remote audit quality

### Auditor Ethics moderates the effect of professional skepticism on remote audit quality

Professional skepticism is an attitude in which the auditor should not assume that management is being dishonest, but the possibility that they have been dishonest must still be considered. Likewise, with a critical assessment of evidence, the auditor will ask more probing questions and pay attention to inconsistencies. When the auditor can be responsible for two components, namely, a questioning mind and a critical assessment of audit evidence, the auditor significantly reduces the possibility of failure during the audit process. This means that it is not enough for an auditor to only focus on professional skepticism, but the auditor must also comply with the Code of Ethics that has been established as the basis for conducting an audit so that the quality of audit results can be influenced by the ethics of the auditor. The higher the auditor obeys the auditor's ethics and by applying an attitude of professional skepticism, the higher the audit quality produced will be. so that auditor ethics can affect professional skepticism about the quality of the audit produced by the auditor depending on the situation experienced by an auditor in conducting an audit.

Zahra & Ludigdo (2021); Bernadenta et.al (2020) state that professional skepticism and auditor ethics in conducting audits have a significant impact on remote audit quality. Based on the theory and supported by previous researchers, the following hypotheses can be formulated:

H5: Auditor ethics reinforces the positive effect of professional skepticism on remote audit quality

**Auditor Ethics moderates the effect of Auditor Competency on remote audit quality**

Competence is a qualification required by the auditor to carry out the audit properly, which is measured by indicators of personal quality, general knowledge and special expertise. Competence relates to adequate knowledge and experience possessed by public accountants in the field of auditing and accounting. An auditor who has extensive knowledge really helps the auditor in understanding the financial condition of his client. If the auditor has high competence, it will not be influenced by the client and carry out the audit process optimally. This means that it is not enough for an auditor to only focus on competence, but the auditor must also comply with the Code of Ethics that has been established as the basis for conducting an audit so that the quality of audit results can be influenced by the ethics of the auditor. The higher the auditor obeys the ethics of the auditor and the presence of competence as measured by indicators of personal quality, general knowledge and special expertise, the higher the quality of the audit produced.

Zahra & Ludigdo (2021); Bernadenta et.al (2020) state that auditor competence and auditor ethics in conducting audits have a significant impact on remote audit quality. Based on the theory and supported by previous researchers, the following hypotheses can be formulated:

H6: Auditor ethics strengthen the positive influence of auditor competence on remote audit quality

Figure 1 is a research model that describes the relationship between independent variables, moderating variable and dependent variable. The dependent variable in this study is remote audit quality, and the moderating variable is auditor ethics, while the independent variables are the use of information technology, professional skepticism, and auditor competence. All independent variables are hypothesized to have a positive influence on the dependent variable, and the moderating variable positively moderates the independent effect on the dependent.

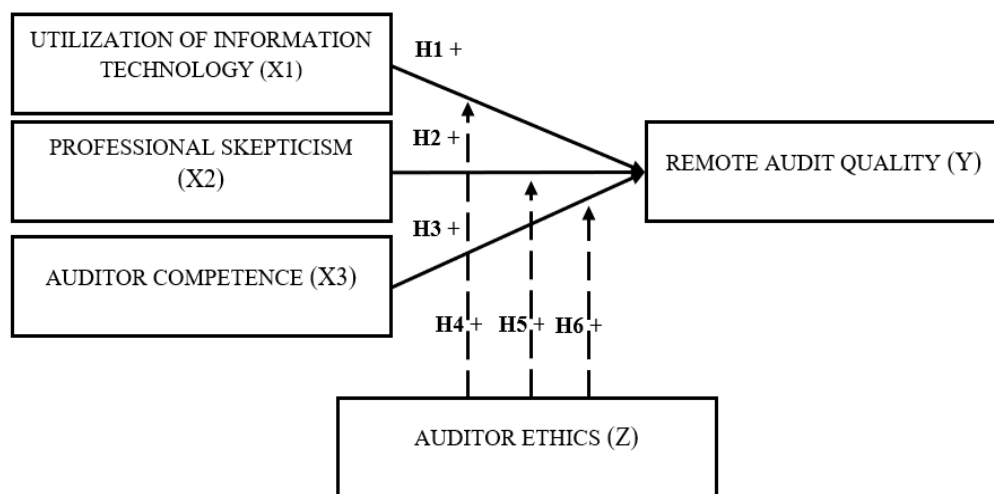


Figure 1. Research Framework

**3. Methods**

The populations of this study are auditors who work at a Public Accounting Firm in Semarang, Indonesia. The sample consisted of 285 Auditors from 29 Public Accounting Firms who were determined by the purposive sampling method. Questionnaires were sent directly to the intended respondents and 110 respondents were obtained. This study shows that auditor ethics moderates the effect of independent variables, namely the use of information technology, professional skepticism, and auditor competence on the dependent variable, namely remote audit quality. Variables are measured using instruments that have been developed and used in previous studies. The instrument for measuring remote audit quality uses a questionnaire developed by (Zahra & Ludigdo, 2021), while the use of information technology uses an instrument developed by (Putra et al., 2021). Professional skepticism uses instruments from (Sari & Novita, 2021), auditor competence uses instruments from (Puspitasari et al., 2019) and auditor ethics uses instruments developed by (Melinawati & Prima, 2020).

Operational definitions in this study are as follows: Utilization of information technology is the use of technology to perform audit activities. Utilization of information technology using indicator measurements: (1) Utilization Intensity, (2) Feelings, (3) Suitability of duties, (4) Long-term consequences, and (5) Facilitating conditions.

Professional skepticism is an attitude in which the auditor should not assume that management is being dishonest, but the possibility that they have been dishonest should still be considered. Professional skepticism using indicator measurements: (1) Characteristics regarding tests of audit evidence, (2) Characteristics regarding understanding audit evidence, (3) Characteristics of the auditor's initiative to be skeptical of the audit evidence he obtained and (4) Recoded Questionnaire.

Competence is a qualification required by the auditor to carry out the audit properly, which is measured by indicators of personal quality, general knowledge, and special expertise. Auditor competence using indicator measurements: (1) Knowledge of accounting principles and auditing standards, (2) Knowledge of the client's type of industry, (3) Formal education that has been taken, (4) Training, courses, and special skills possessed, (5) Number of clients ever audited, (6) Experience in conducting audits, and (7) Types of companies that have been audited.

Remote audit quality shows the auditor's performance in auditing the financial statements of an entity with remote conditions or systems. Remote audit quality using indicator measurements: (1) Experience in conducting audits, (2) Understand the client's industry, (3) Responsive to the client's industry, (4) Adhere to common standards, and (5) Involvement of KAP leadership.

A person's behavior can show if in doing work in a professional, practical, and ideal way, that is the ethics of an auditor. Auditor Ethics using indicator measurements: (1) Emotional quotient (EQ), (2) Rewards received, (3) Organizational, and (4) Family environment.

Validity test is the level of accuracy between data that occurs in the object of research using data that can be reported by researchers. Valid data is data that is out of sync between the data reported by the researcher and the actual data on the object of research (Sugiyono, 2017). Test of validity is a tool to measure whether the questionnaire is valid or not. The questionnaire as a research instrument is declared valid if the questions on the questionnaire can reveal something that will be measured by the questionnaire (Ghozali, 2018). If the value of  $r_{count} > r_{table}$ , then the instrument used is declared valid. Reliability test aims to find out how far the measurement results are consistent if two or more measurements are made on the same symptom using the same measuring instrument. To assess the reliability of the instrument, it can be measured using the Cronbach Alpha test. states that it is said to be reliable if the Cronbach Alpha value is  $> 0.60$ . The closer Cronbach Alpha to 1, the higher the reliability of internal consistency (Ghozali, 2018). This study uses the classical assumption test consisting of normality test, multicollinearity test, and heteroscedasticity test. Testing data analysis and testing the model using the F test, the coefficient of determination (R<sup>2</sup>), and the partial test (t test) (Ghozali, 2018).

This study uses the classical assumption test consisting of normality test, multicollinearity test, and heteroscedasticity test. Testing data analysis and model testing using the F test, coefficient of determination (R<sup>2</sup>), and t test (Ghozali, 2018). This study uses SPSS version 22 to process the data.

$$Y = a + b_1.UIT + b_2.PS + b_3.AC + b_4.(UIT*AE) + b_5.(PS*AE) + b_6.(AC*AE) + e$$

#### 4. Results

Based on the results of statistical tests using SPSS version 22, it can be seen from the following results:

Hypothesis testing with the F test is used to determine whether the model is fit and can be seen as follows::



Table 4.1 Fit Model Test result

Description	f-value	f-table	Sig
The influence of the use of information technology, professional skepticism, and auditor competence have a positive effect on remote audit quality with auditor ethics as a moderating variable	62.474	> 2.450	.000

Based on table 4.1, the significance of F test is 0.000. This research model is fit. Variations in the use of information technology, professional skepticism, and auditor competence can explain variations in remote audit quality with auditor ethics as a moderating variable.

Table 4.2 Determination Coefficient Test result

Description	Adjusted R Square
The influence of the use of information technology, professional skepticism, and auditor competence have a positive effect on remote audit quality with auditor ethics as a moderating variable	0.798

Based on table 4.2, the determination value is 0.798, meaning that the use of information technology, professional skepticism, auditor competence, and auditor ethics as moderating variables simultaneously have a contribution of 79.8% influence on remote audit quality, while the remaining 20.2% is influenced by other factors.

Table 4.3 T-Statistics <sup>49</sup> value

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Result
		B	Std. Error	Beta			
	(Constant)	2.681	3.143		.853	.396	
H1	UIT	.347	.144	.275	2.405	.018	Accepted
H2	PS	.084	.034	.111	2.436	.017	Accepted
H3	AC	.235	.098	.218	2.402	.018	Accepted
H4	UIT*AE	.119	.052	6.897	2.313	.023	Accepted
H5	PS*AE	-.007	.007	-.511	-1.078	.284	Rejected
H6	AC*AE	-.095	.046	-6.140	-2.096	.039	Rejected

Source: Data processing results

### The Effect of Information Technology Utilization on Remote Audit Quality

Based on Table 4.3, <sup>15</sup> it can be concluded that the use of information technology has a positive effect on the quality of remote audit ( $\beta=0.347$ ,  $t\text{-value}=2.405$ ,  $p=0.018$ ). Therefore, H1 is accepted. This indicates that the increased use of Information Technology will improve the Quality of Remote Audit. That is, an auditor will be satisfied using the system if they believe that the system is easy to use and will increase its productivity and add some external constructs namely, experience, and complexity. It can be explained that the results of this study support the TAM (Technology Acceptance Model) theory, according to Davis, 1989 and (Darmaningtyas & Suardana, 2017) TAM theory (Technology Acceptance Model) is an information system theory designed to explain how users understand and use information technology. Behavioral intentions in which a person's level of computer technology use can be predicted from the user's attitude of attention to the technology, for example the desire to add support, motivation to continue using, and the desire to motivate other users, are actual. use where someone

will be satisfied using the system if they believe that the system is easy to use and will increase their productivity and added several external constructs namely, experience, complexity. This means that the theory of TAM (Technology Acceptance Model) supports the use of information technology to assist the implementation of audit work. and the results of this study are in accordance with research (Putra et al., 2021) and (Litzenberg & Ramirez, 2020).

### Effect of Professional Skepticism on Remote Audit Quality

Based on Table 4.3, it can be concluded that professional skepticism has a positive effect on remote audit quality ( $\beta=0.084$ ,  $t\text{-value}=2.436$ ,  $p=0.017$ ). Therefore, H2 is accepted. This suggests that more professional skepticism will improve Remote Audit Quality. This means that auditors who use higher levels of professional skepticism are more likely to confront clients or perform additional procedures when high-risk irregularities arise, are more likely to detect fraud, demonstrate a high-quality assessment of evidence and trust clients less, and are more likely to invest in efforts. higher level audits. It can be explained that the results of this study support the Attribution Theory which explains the understanding of a person's reaction to the events around him, by knowing their reasons for the events they experience. With Professional Skepticism, auditors can understand behavior related to individual attitudes and characteristics situation. That is, attribution theory supports Professional Skepticism in helping to improve audit quality. and the results of this study are in accordance with research (Zahra & Ludigdo, 2021), (Sari & Novita, 2021), and (Puspitasari et al., 2019)

### Effect of Auditor Competency on Remote Audit Quality

Based on Table 4.3, it can be concluded that auditor competence has a positive effect on remote audit quality ( $\beta = 0.235$ ,  $t \text{ value} = 2.402$ ,  $p = 0.018$ ). Therefore, H3 is accepted. This shows that the competence of auditors will improve the quality of remote audits. This means that the competency as measured by personal quality, general knowledge, experience, and special expertise in an auditor will increase the success in carrying out the audit. It can be explained that the results of this study support the Attribution theory which is related to internal strength (personal attributes such as ability, effort, and knowledge). Auditor competence improve audit quality, and the results of this study are in accordance with research by (Puspitasari et al., 2019); (Melinawati & Prima, 2020); and (Zahra & Ludigdo, 2021)

### Auditor Ethics Moderates the Effect of Information Technology Utilization on Remote Audit Quality

Based on Table 4.3, it can be concluded that auditor ethics moderates the effect of using information technology on remote audit quality positively ( $\beta=0.119$ ,  $t=2.313$ ,  $p=0.023$ ). Therefore, H4 is accepted. This shows that when auditor ethics moderates the use of information technology, it will improve remote audit quality or in other words remote audit quality is supported by an understanding of information technology accompanied by ethical behavior to produce good quality. This means that with the existence of auditor ethics, what has been determined as the basis for conducting audits so that the quality of audit results can be influenced by auditor ethics, then an auditor will also be satisfied using the system if they believe that the system is easy to use and will increase productivity and add some external constructions, namely, experience, and complexity and the results of this study are in accordance with research (Putra et al., 2021).

### Auditor Ethics Moderates Effect of Professional Skepticism on Remote Audit Quality

Based on Table 4.3, it can be concluded that auditor ethics does not moderate the effect of professional skepticism on remote audit quality ( $\beta=0.007$ ,  $t=1.078$ ,  $p=0.284$ ). Therefore, H5 is rejected. This shows that when auditor ethics does not moderate professional skepticism, it will not affect Remote Audit Quality. This means that the cause of these results is that the majority of auditors has only worked for 1 to 3 years and has junior auditor status, where an auditor's critical attitude towards audit evidence and information that is indispensable has not become their main priority. as well as the rules on audit ethics that are not met means that the auditor is working below the standard and is considered to be committing malpractice, or adherence to the code of ethics only results from a self-regulated educational program that does not improve understanding of the code of ethics, besides that there are deficiencies in decision making because decisions always come from superiors, so the auditor has no power and takes further action. The results of this study are in accordance with research (Triono, 2021).

## Auditor Ethics Moderates <sup>30</sup> the Effect of Auditor Competency on Remote Audit Quality

Based on Table 4.3, it can be concluded that auditor ethics moderates the effect of auditor competence on remote audit quality negatively ( $\beta=-0.095$ ,  $t=2.096$ ,  $p=0.039$ ). Therefore, H5 is rejected. This shows that when auditor ethics moderates auditor competence, it will reduce Remote Audit Quality. This means that competence is closely related to how much insight and expertise public accountants and auditors have regarding the field of auditing, but the loss of auditor competence from an auditor will result in a decrease in the quality of audits issued and reduce results that are not in accordance with existing facts and evidence, which raises doubts when the report is submitted. Subsequent audits are used as the basis for decision making. And when carrying out the audit process, an auditor experiences an ethical dilemma, namely on the one hand the auditor must comply with professional ethics but on the other hand the auditor must complete the work on time, with this event the auditor is required to complete the work while still complying with professional ethics that can applied. The results of this study are in accordance with research (Darayasa & Wisadha, 2016).

## 5. Conclusions

This study found that the use of information technology, professional skepticism, and auditor competence <sup>24</sup> had a positive effect on remote audit quality, and auditor ethics moderated the effect of using information technology on remote audit quality positively, auditor ethics moderated the effect of professional skepticism on remote audit quality significantly. negative, and auditor ethics does not moderate the effect of professional skepticism on remote audit quality. These findings indicate that auditors with high levels of information technology utilization, professional skepticism, auditor competence, and auditor ethics as moderating variables will result in high remote audit quality.

This research adds to our understanding of the use of information technology, professional skepticism, auditor competence, and auditor ethics applied in Public Accounting Firms. And for Public Accounting Firms to be able to maintain and maintain the quality of remote audits that have been achieved and can assist and support auditors in increasing the use of information technology, professional skepticism, auditor competence, and auditor ethics as moderating variables to produce maximum quality.

Suggestions for further researchers are expected to be able to add other variables, and be able to conduct research in other fields, and be able to maintain and maintain the quality of remote auditing that has been achieved in assisting and supporting auditors in increasing the use of information technology, professional skepticism, auditor competence and auditor ethics as moderating variables to produce maximum audit quality.

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