



**THE EFFECT OF ARTIFICIAL INTELLIGENCE USE AND PROFESSIONAL
SKEPTICISM ON AUDIT QUALITY IN PUBLIC ACCOUNTING OFFICES IN DKI
JAKARTA**

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Abstract

The development of Artificial Intelligence in auditing practices has driven significant changes in the financial statement audit process, particularly in Public Accounting Firms in urban areas such as Jakarta. This study aims to analyze the influence of the use of Artificial Intelligence and auditors' professional skepticism on audit quality. The research method used is a quantitative approach with data collection through questionnaires distributed to auditors at Public Accounting Firms in Jakarta, then analyzed using multiple regression analysis. The results show that the use of Artificial Intelligence and auditors' professional skepticism have a positive and significant effect on audit quality, both partially and simultaneously. This finding suggests that the implementation of Artificial Intelligence-based audit technology needs to be balanced with auditors' professional skepticism to maintain optimal audit quality. Thus, it can be concluded that the integration of Artificial Intelligence technology and strengthening auditors' professional skepticism are important factors in improving audit quality at Public Accounting Firms in Jakarta.

Keywords: Artificial Intelligence, Skepticism, Quality Audit



INTRODUCTION

In recent years, the topic of digital transformation in the audit profession has received increasing attention, along with the rapid development of Artificial Intelligence (AI), which is starting to be used in various audit stages that were previously performed manually. The application of AI technology, such as computer-assisted audit techniques, data analysis, and machine learning, is bringing changes to the way auditors plan, implement, and evaluate audit processes in Public Accounting Firms (KAP) (Natita & Siraz, 2025). This condition is particularly relevant for KAPs located in urban areas and business centers such as Jakarta, where competition between KAPs is quite high and demands for audit quality are increasingly complex.

International research, including that by Albawwat & Al Frijat (2021), shows that various forms of AI—assisted, augmented, and autonomous—have varying impacts on audit quality. Auditors believe that the use of AI can improve work efficiency, expand testing coverage, and help detect data anomalies more accurately. However, in Indonesia, particularly at public accounting firms operating in Jakarta, empirical research directly examining the relationship between AI use in audits and audit quality remains limited, despite Jakarta being a hub for large and medium-sized public accounting firms (Saliha et al., 2025).

In addition to technological factors, audit quality is also significantly influenced by the auditor's professional skepticism (Salsabila & Susilo, 2022). This attitude requires auditors to consistently think critically, be resilient to client information, and be able to objectively assess audit evidence. Research by Sari & Kurniawati (2021) shows that professional skepticism has a positive influence on audit quality, including when computer-based audit technology is used. Similar findings were also presented by Tjan et al. (2024), who stated that auditors with a high level of skepticism tend to produce better-quality audits. This suggests that AI technology cannot completely replace the role of auditors' professional judgment; it must be balanced with adequate skepticism.

Audit quality is a concept that is not only assessed from the final audit results, but also from the process and characteristics of the auditors who carry it out. Rosnidah (2017) emphasized that audit quality is influenced by various factors inherent in the auditor, such as competence, independence, professionalism, and motivation in carrying out audit duties. The developed audit quality measurement model shows that competence factors provide the most dominant contribution to audit quality, so audit quality needs to be



understood as a multidimensional construct influenced by both technical and behavioral aspects of the auditor simultaneously.

In practice, the complexity of audit quality is reflected in various audit cases in Indonesia, particularly those involving public accounting firms in Jakarta. One case that has received significant attention is the financial statements of PT Garuda Indonesia (Persero) Tbk, which involved issuing an audit opinion on revenue recognition deemed inconsistent with accounting standards (Christian et al., 2021). Furthermore, the case of PT Sunprima Nusantara Pembiayaan (SNP Finance) also demonstrated audit quality issues that resulted in sanctions for the public accounting firm and auditor. These cases demonstrate that audit quality issues in Jakarta are influenced not only by client pressure and business complexity, but also by the auditor's use of audit technology and consistent application of professional skepticism.

Although extensive research has been conducted on audit technology and professional skepticism, several research gaps remain. First, most research on AI in auditing has been conducted in developed countries or at large audit firms, thus not fully reflecting the current state of audit firms in Indonesia, including small and medium-sized audit firms in Jakarta, which have varying levels of technological readiness. Second, research on professional skepticism generally emphasizes internal auditor factors, such as experience, independence, and ethical pressures. However, few have examined the relationship between professional skepticism and the use of AI simultaneously in a single study.

Furthermore, research on auditor behavior and decision-making often draws on professional ethics studies, such as the study by Indriasih & Sulistyowati (2017), which discussed moral character, ethical dilemmas, and auditor decision-making under professional pressure. While this research provides a strong theoretical basis for professional skepticism, it has not directly linked it to the development of AI-based audit technology, thus leaving room for further research.

Based on this description, empirical research is needed to jointly examine the influence of Artificial Intelligence use and auditor professional skepticism on audit quality, particularly in public accounting firms operating in Jakarta. As a center of economic activity and professional services, Jakarta has a complex audit environment, both in terms of regulations, client demands, and the level of technology adoption, potentially yielding different findings compared to other regions.

This research is expected to provide both theoretical and practical benefits. Theoretically, this research is expected to enrich the study of audit



quality by integrating aspects of audit technology and auditor professional behavior. Practically, the results of this study can be used as a reference for Public Accounting Firms (KAP) in Jakarta in implementing AI technology appropriately, improving auditor competence by strengthening professional skepticism, and assisting regulators and professional organizations in formulating policies for implementing audit technology that maintains professional quality and ethics.

LITERATURE REVIEW

Technology Acceptance Model (TAM) by Davis (1989)

The Technology Acceptance Model explains that a person's acceptance of a technology is influenced by two main factors: perceived usefulness and perceived ease of use. In the audit context, this theory is used to examine how auditors accept and utilize Artificial Intelligence technology to assist the audit process, particularly in improving auditor efficiency and performance.

Theory of Planned Behavior (TPB) by Ajzen (1988)

The Theory of Planned Behavior explains that a person's behavior is influenced by intentions, which are formed from individual attitudes, environmental influences, and self-perceptions of their abilities. This theory is relevant to explaining auditors' professional skepticism, as skepticism arises from the auditor's critical attitude toward audit evidence, influenced by personal beliefs, the work environment, and the auditor's judgmental abilities.

Audit Quality Theory by DeAngelo (1981)

Audit quality theory states that audit quality is determined by the auditor's ability to detect misstatements and the auditor's independence in reporting audit results. In this study, audit quality is influenced by the use of Artificial Intelligence, which assists auditors in detecting errors, and professional skepticism, which encourages auditors to remain objective and independent in communicating audit findings.

The Impact of Artificial Intelligence on Audit Quality

The use of Artificial Intelligence (AI) in the audit process is one of the technological developments that can help improve audit quality. AI can process large amounts of data more quickly and provide more detailed analysis results than manual methods (Arie, 2024). Through the ability to detect unusual transactions, identify risks, and reduce human error, auditors can obtain stronger audit evidence. Research by Alqafi & Azizah (2024) shows that the application of AI can increase audit process efficiency, improve audit structure,



and produce more meaningful audit results. Research by Natita & Siraz (2025) also shows that the integration of AI into audit procedures significantly makes the audit process more efficient and structured, ultimately improving the quality of audit results through automation and advanced data analysis. Therefore, the use of AI is expected to have a positive impact on audit quality.

H1: The Use of Artificial Intelligence Affects Audit Quality

The Influence of Professional Skepticism on Audit Quality

Professional skepticism is an important attitude that auditors must have in assessing audit evidence. Skeptical auditors do not easily accept information from clients without further verification and will perform additional procedures if anything suspicious is found. This attitude helps auditors identify potential misstatements, omissions, or fraud in financial statements (Indris, 2025). Research by Kamal et al. (2025) shows that auditors' professional skepticism plays a role in producing high-quality audit decisions, with more critical questions and evaluation of audit evidence, resulting in more objective and accountable audit judgments. Darmawan (2020) in his research showed that the variable of professional skepticism has a significant positive effect on audit quality, meaning that auditors with a high level of skepticism tend to produce better, more objective, and more accountable audit quality (audit decisions). Thus, the higher the auditor's professional skepticism, the better the resulting audit quality.

H2: Professional Skepticism has an effect on Audit Quality

The Influence of Artificial Intelligence Use and Professional Skepticism on Audit Quality

The use of Artificial Intelligence technology and professional skepticism are two complementary factors in the audit process. AI helps auditors analyze data comprehensively, identify unusual transaction patterns, and expedite the processing of audit evidence. However, the analytical results generated by this technology still require the auditor's professional judgment to be interpreted correctly. Furthermore, professional skepticism encourages auditors to avoid relying solely on the system but to maintain a critical attitude toward the results obtained (Deliu, 2024).

When AI is used optimally and auditors maintain a skeptical attitude, the audit process will be more thorough and in-depth. Auditors can critically evaluate the results of technological analysis, so that audits are not only faster but also more accurate and accountable. Lutfianisa et al., (2025) in their research showed that digital audit transformation and professional skepticism jointly contribute to improving audit quality in public accounting firms. Research by



Tjia & Rahayu (2024) concluded that digital transformation (which includes the use of digital technology/audit technology) and professional skepticism both have a positive effect on audit quality and, together, also influence audit quality. Therefore, the use of AI and professional skepticism together is expected to have a positive effect on audit quality.

Based on theory and previous research, it can be concluded that the use of Artificial Intelligence influences audit quality, and this influence can be amplified by the auditor's level of professional skepticism. Furthermore, professional skepticism also has a direct impact on audit quality. Therefore, these two variables play a crucial role in determining the quality of audit results produced by auditors in public accounting firms.

H3: The use of Artificial Intelligence and Professional Skepticism has an effect on Audit Quality.

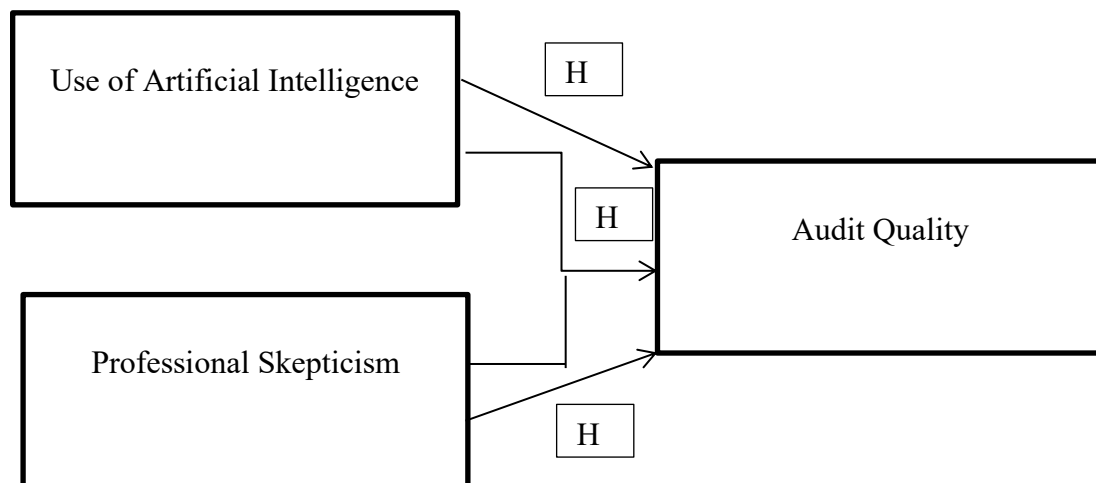


Figure 1.
Hypothesis Framework

RESEARCH METHOD

This study uses a quantitative method with an associative approach, aiming to analyze the relationship and influence between the variables of Artificial Intelligence Use, Professional Skepticism, and Audit Quality. This approach is used to determine the extent to which independent variables influence the dependent variable by examining the causal relationship between the variables. According to Sugiyono (2017), associative research aims to examine the relationship between two or more variables. The research data were



obtained through questionnaires as primary data distributed to auditors at Public Accounting Firms (KAP) in the DKI Jakarta region, specifically those related to the use of Artificial Intelligence, professional skepticism, and audit quality.

The population in this study was all auditors working at Public Accounting Firms (KAP) in DKI Jakarta, consisting of 277 KAPs and 1,245 public accountants based on the IAPI Directory (2025). The sampling technique used purposive sampling with the criteria of auditors who are still actively working, have at least one year of audit experience, are willing to be respondents, and have used a digital technology-based audit system. The sample size was determined using the Slovin formula with the following calculation:

$$n = \frac{1245}{1 + \frac{1245}{100}}$$

$$n = \frac{1245}{13.45}$$

$$n = 92.56$$

With a 10% error rate, resulting in approximately 100 respondents. In addition to primary data, this study also utilized secondary data sourced from reference books, scientific journals, previous research results, and other supporting documents relevant to the research topic.

Operational Definition of Variables

Table 1.
Operational Variables

Variables	Indicator	Measurement Scale
Audit Quality (Y). Rosnidah (2017); Sari & Kurniawati (2021).	1. Accuracy of audit reports 2. Compliance with auditing standards 3. Detection of material misstatements 4. Audit efficiency 5. Auditor independence	Likert 1-5 (1=Strongly Disagree, 5=Strongly Agree)
Artificial Intelligence(X1).	1. Frequency of use of AI	Likert 1-5



Variables	Indicator	Measurement Scale
Albawwat & Al Frijat (2021); Natita & Siraz (2025).	tools 2. AI capabilities in big data analysis 3. Integration of AI with manual audit processes 4. Benefits perceived from AI 5. Auditor training related to AI	(1=Strongly Disagree, 5=Strongly Agree)
Professional Skepticism (X2). Sari & Kurniawati (2021); Tjan et al. (2024).	1. Critical questions regarding audit evidence 2. Resistance to client pressure 3. Independent verification of data 4. Recognition of fraud risk 5. Ethical commitment in auditing	Likert 1-5 (1=Strongly Disagree, 5=Strongly Agree)

Data Analysis Stages

The data analysis method used in this study was multiple linear regression, as the study involved two independent variables and one dependent variable. To facilitate understanding of the analysis steps, the following table summarizes the steps.

Table 2
Data Analysis Techniques

Analysis Steps	Statistical Techniques	Objective	Success Criteria
1. Descriptive Test	Mean, Median, Standard Deviation, Frequency	Describing sample data	Normal or near normal distribution



2. Classical Assumption Test	Normality test, Multicollinearity test, Heteroscedasticity test,	Ensure the data meets the regression requirements	Significance value > 0.05; Variance Inflation Factor (VIF) value < 10; and Tolerance > 0.10.
3. Regression Analysis	Multiple Linear Regression, t-Test, F-Test	Testing the influence of independent variables on dependent variables	Significance value < 0.05; regression coefficient is positive; Adjusted R Square value indicates the model's capability

RESULTS AND DISCUSSION

Table 3.
Descriptive Analysis

Use of Artificial Intelligence

Item	SCORE					Amount
	1 (STS)	2 (TS)	3 (N)	4 (S)	5 (SS)	
X1.1	3	5	3	41	48	100
X1.2	6	8	8	47	31	100
X1.3	6	1	10	36	47	100
X1.4	2	5	7	46	40	100
X1.5	2	6	10	32	50	100

Based on the results of the frequency distribution of respondents' answers to the statement items on the use of Artificial Intelligence, the majority of auditors at the DKI Jakarta Public Accounting Firm responded with Agree (S) and Strongly Agree (SS) on all statement items. In items X1.1 to X1.5, Agree and Strongly Agree responses dominated with a much larger number of respondents compared to the Neutral, Disagree, and Strongly Disagree categories. Meanwhile, respondents who expressed disagreement were relatively few on each item. These results indicate that auditors at the DKI Jakarta Public



Accounting Firm have generally accepted and utilized Artificial Intelligence in audit implementation, and view the use of this technology as a factor that plays a role in supporting the improvement of audit quality.

Professional Skepticism

Item	SCORE					Amount
	1 (STS)	2 (TS)	3 (N)	4 (S)	5 (SS)	
X2.1	5	6	10	42	37	100
X2.2	2	6	7	43	42	100
X2.3	2	5	17	35	41	100
X2.4	4	7	19	42	28	100
X2.5	5	8	16	42	29	100

Based on the results of the frequency distribution of respondents' answers to the professional skepticism variable statement items, the majority of auditors at the DKI Jakarta Public Accounting Firm tended to provide Agree (S) and Strongly Agree (SS) answers to all statement items. Items X2.1 to X2.5 showed a dominance of Agree and Strongly Agree answers with a larger number of respondents compared to the Neutral, Disagree, and Strongly Disagree categories. Although there were still respondents who provided Neutral answers to several items, the proportion was relatively smaller. Meanwhile, the number of respondents who expressed disagreement (STS and TS) was the smallest. These results indicate that auditors at the DKI Jakarta Public Accounting Firm generally have a good level of professional skepticism, which is reflected in their cautious attitude, critical evaluation, and professional judgment in carrying out the audit process.

Audit Quality

Item	SCORE					Amount
	1 (STS)	2 (TS)	3 (N)	4 (S)	5 (SS)	
Y.1	2	5	13	46	34	100
Y.2	4	3	7	54	32	100
Y.3	8	2	10	50	30	100



Y.4	3	4	13	33	47	100
Y.5	7	2	1	52	38	100

Based on the results of the frequency distribution of respondents' answers to the audit quality variable statement items, the majority of auditors at the DKI Jakarta Public Accounting Firm provided Agree (S) and Strongly Agree (SS) answers to all statement items. In items Y.1 to Y.5, Agree and Strongly Agree answers dominate compared to the Neutral, Disagree, and Strongly Disagree categories. Although there were still respondents who provided Neutral answers to several items, the number was relatively smaller, while respondents who expressed disagreement were the smallest proportion. These results indicate that in general respondents assessed the audit quality at the DKI Jakarta Public Accounting Firm to be in the good category, which is reflected in the implementation of audits that are in accordance with standards, objective, and reliable.

Table 4.
Validity and Reliability Test

Variables (Indicators)	Validity Test (Pearson Correlation)	Reliability Test (Cronbach's Alpha)
X1.1	0.814	0.855
X1.2	0.783	
X1.3	0.792	
X1.4	0.838	
X1.5	0.757	
X2.1	0.811	0.885
X2.2	0.827	
X2.3	0.897	
X2.4	0.697	
X2.5	0.900	
Y.1	0.856	0.895
Y.2	0.805	



Variables (Indicators)	Validity Test (Pearson Correlation)	Reliability Test (Cronbach's Alpha)
Y.3	0.875	
Y.4	0.852	
Y.5	0.825	

The validity test results using Pearson Correlation show that all indicators in the variables of Artificial Intelligence Use, Professional Skepticism, and Audit Quality have correlation coefficient values greater than the *r* table value (0.195). The correlation values for the Artificial Intelligence Use variable indicator range from 0.757 to 0.838, the Professional Skepticism variable indicator between 0.697 to 0.900, and the Audit Quality variable indicator between 0.805 to 0.875. This indicates that all statement items are valid and able to measure the research constructs accurately.

Furthermore, the reliability test results, measured using Cronbach's Alpha, showed values of 0.855 for the Use of Artificial Intelligence variable, 0.885 for Professional Skepticism variable, and 0.895 for Audit Quality variable. All Cronbach's Alpha values were above the minimum threshold of 0.70, thus concluding that the research instrument had excellent internal consistency and reliability.

Thus, all statement items used in this study meet the validity and reliability criteria, so they are suitable for use in data collection and further analysis.

Table 5.
Classical Assumption Test

Normality Test	Multicollinearity Test (Tolerance / VIF)	Heteroscedasticity Test
0.200	X1= 0.282 / 3.550	X1= 0.121
	X2= 0.282 / 3.550	X2= 0.903

Based on the results of the normality test using the Kolmogorov-Smirnov method, a significance value of 0.200 was obtained, which is greater than the 0.05 significance level. This indicates that the research data is normally distributed and meets the assumptions of normality.



Furthermore, the results of the multicollinearity test indicate that the tolerance values for the variables Use of Artificial Intelligence and Professional Skepticism are each 0.282, with a Variance Inflation Factor (VIF) value of 3.550. A tolerance value greater than 0.10 and a VIF value less than 10 indicate that there are no symptoms of multicollinearity among the independent variables in the regression model.

Meanwhile, the heteroscedasticity test results showed a significance value of 0.121 for the Use of Artificial Intelligence variable and 0.903 for the Professional Skepticism variable. All significance values were greater than 0.05, thus concluding that there were no symptoms of heteroscedasticity in the regression model. Thus, the regression model met the assumption of homoscedasticity. Overall, the results of the classical assumption test indicate that the research data met the requirements for further regression analysis.

Table 6.
Multiple Linear Regression Analysis and t-Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients <i>Beta</i>		ig.
		B	Std. Error			
	<i>Constant</i>	2,164	1,130		,915	.058
	X1	0.362	0.100	0.350	,616	,000
	X2	0.558	0.099	0.545	,620	,000
a. Dependent Variable: Y						

Based on the results of multiple linear regression analysis, a constant value of 2.164 was obtained with a significance level of 0.058, which indicates that the value of the dependent variable Audit Quality when the independent variables Use of Artificial Intelligence and Professional Skepticism are zero is 2.164.

The regression coefficient for the Artificial Intelligence Usage variable is 0.362, with a t-value of 3.616 and a significance level of 0.000 (<0.05). These results indicate that the Artificial Intelligence Usage variable has a positive and



significant effect on the Audit Quality variable. This means that every one-unit increase in Artificial Intelligence Usage will increase the Audit Quality value by 0.362 units, assuming other variables remain constant.

Furthermore, the Professional Skepticism variable has a regression coefficient of 0.558 with a t-value of 5.620 and a significance level of 0.000 (<0.05). This indicates that the Professional Skepticism variable has a positive and significant effect on the Audit Quality variable. Thus, every one-unit increase in Professional Skepticism will increase the Audit Quality value by 0.558 units.

The standardized beta coefficient value indicates that the Professional Skepticism variable ($\beta = 0.545$) has a more dominant influence than the Use of Artificial Intelligence variable ($\beta = 0.350$) on the dependent variable, Audit Quality. Overall, the results of this analysis indicate that both independent variables have a partial positive and significant influence on the dependent variable.

Table 7.
F Test and Determination Test

f test	R	R Square	Adjusted R Square
140,428	.862a	0.743	0.738

Based on the results of the simultaneous test (F test), the calculated F value was 140.428 with a significance level of less than 0.05, indicating that the independent variables of Artificial Intelligence Use and Professional Skepticism together had a significant effect on the dependent variable of Audit Quality. Thus, the regression model used in this study is suitable to explain the relationship between the independent variables and the dependent variable.

Furthermore, the correlation coefficient (R) value of 0.862 indicates a very strong relationship between the independent variables and the dependent variable. The coefficient of determination (R Square) value of 0.743 indicates that 74.3% of the variation in the dependent variable Audit Quality can be explained by the independent variables Use of Artificial Intelligence and Professional Skepticism in the regression model. Meanwhile, the Adjusted R Square value of 0.738 indicates that after adjusting for the number of independent variables, the model is still able to explain 73.8% of the variation in the dependent variable. The remaining 26.2% is explained by other factors outside this research model.



1. The Impact of Artificial Intelligence on Audit Quality

The research results show that the use of Artificial Intelligence (AI) has a positive and significant impact on audit quality at Public Accounting Firms (KAP) in DKI Jakarta. This is evidenced by a regression coefficient of 0.362 with a significance level of 0.000 (<0.05). This finding indicates that the higher the level of AI technology utilization in the audit process, the higher the quality of the audit produced by the auditor.

These results align with the Technology Acceptance Model (TAM) proposed by Davis (1989), which states that technology acceptance is influenced by perceived usefulness and ease of use. Auditors who perceive the benefits of AI in accelerating data analysis, detecting irregular transactions, and improving work efficiency are more likely to utilize the technology optimally. Utilizing AI allows auditors to conduct more thorough audits, thereby minimizing the risk of errors or misstatements.

Furthermore, these findings support DeAngelo's (1981) Audit Quality Theory, which states that audit quality is determined by the auditor's ability to detect material misstatements. With the help of AI technology, auditors have more sophisticated tools to process large amounts of data and identify suspicious patterns, thus increasing their ability to detect errors.

The results of this study are also consistent with those of Albawwata and Al Frijata (2021), who found that the use of AI, both assisted and augmented, positively contributes to audit quality. Research by Sari and Kurniawati (2021) also showed that computer-assisted audit technology positively impacts audit quality. Therefore, the use of AI technology can be a crucial factor in improving audit quality in public accounting firms.

2. The Influence of Professional Skepticism on Audit Quality

The analysis results show that professional skepticism has a positive and significant effect on audit quality. This is demonstrated by a regression coefficient of 0.558 with a significance level of 0.000 (<0.05). This finding indicates that auditors with a high level of professional skepticism tend to produce better-quality audits.

These results align with the Theory of Planned Behavior (TPB) proposed by Ajzen (1988), which states that a person's behavior is influenced by attitudes, subjective norms, and perceived behavioral control. Auditors who are critical of audit evidence, supported by a professional environment that emphasizes



integrity, and confident in their ability to be objective will be better able to maintain audit quality.

In the context of Audit Quality Theory (DeAngelo, 1981), professional skepticism is closely related to the auditor's independence in reporting audit results objectively. Auditors who do not readily accept information from clients without verification tend to be more thorough in evaluating audit evidence, thus minimizing the potential for misstatement.

These findings support research by Tjan et al. (2024), which states that professional skepticism positively influences audit quality. Research by Indrawati et al. (2019) also found that professional skepticism improves auditors' ability to detect fraud. Furthermore, Sari and Kurniawati (2021) demonstrated that auditor skepticism contributes to improving audit quality.

Thus, an attitude of professional skepticism is an important factor that must continue to be developed within auditors in order to maintain high audit quality.

3. The Influence of Artificial Intelligence Use and Professional Skepticism on Audit Quality

The simultaneous test results indicate that the use of Artificial Intelligence and professional skepticism together significantly influence audit quality. The calculated F-value of 140.428, with a significance level of less than 0.05, indicates that both independent variables have a strong contribution in explaining variations in audit quality.

The coefficient of determination (R Square) of 0.743 indicates that 74.3% of audit quality can be explained by the use of AI and professional skepticism. This indicates that the combination of technology utilization and auditor professionalism plays a crucial role in improving audit quality.

These findings reinforce the view that AI technology cannot completely replace the professional role of auditors, but rather serves as a supporting tool to aid the analysis process. Professional skepticism remains necessary to critically evaluate the results obtained from AI systems. By striking a balance between technology and professional judgment, the audit process can be more effective and accurate.

These results align with previous research showing that the combination of audit technology use and auditor professionalism positively impacts audit quality (Albawwata & Al Frijata, 2021; Sari & Kurniawati, 2021). Therefore,



public accounting firms (KAPs) need to encourage the optimal use of AI technology and build a professional culture that emphasizes skepticism in every audit process.

CONCLUSION

Based on the research results, the use of Artificial Intelligence (AI) has a positive and significant impact on audit quality. This finding indicates that the higher the level of AI use in the audit process, the better the audit quality produced by the auditor. Furthermore, auditors' professional skepticism has also been shown to have a positive and significant impact on audit quality. This indicates that auditors with a high level of professional skepticism tend to be more thorough, critical, and careful in assessing audit evidence, thus producing higher-quality audits.

Simultaneously, the use of Artificial Intelligence and professional skepticism significantly influence audit quality. The coefficient of determination or R Square value of 0.738 indicates that 73.8% of the variation in audit quality can be explained by the use of Artificial Intelligence and professional skepticism, while the remaining 26.2% is influenced by other factors outside the research model. Based on the standardized beta coefficient value, professional skepticism has a more dominant influence on audit quality than the use of Artificial Intelligence. Thus, although AI technology plays an important role in supporting the audit process, the auditor's professional attitude remains the main factor in maintaining and improving audit quality.

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