

The Moderating Role of Audit Risk in the Use of Information Technology on Auditors' Professional Skepticism

Kezia Agustin Nugrahaningrum¹, Ety Meikhati², Erna Chotidjah Suhatmi³

^{1,2,3}, Affiliation (Faculty of Law and Business, Duta Bangsa University, Indonesia)

Email: ¹keziaagustin9@gmail.com, ²ety_meikhati@udb.ac.id, ³erna_chotidjah@udb.ac.id

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ABSTRACT

This study aims to analyze the influence of information technology use on auditors' professional skepticism and examine the moderating role of audit risk in this relationship. This study is motivated by the inconsistency of research results regarding the influence of information technology use on auditors' professional skepticism, so it is necessary to examine situational factors that can strengthen this relationship. The study uses a quantitative approach with primary data obtained through distributing questionnaires to 80 auditors at 13 Public Accounting Firms in the Surakarta and Yogyakarta areas selected using a purposive sampling technique. Data analysis was performed using Moderated Regression Analysis (MRA) with the help of SPSS version 26. The results show that the use of information technology has a positive effect on auditors' professional skepticism. In addition, audit risk is proven to moderate this relationship by strengthening the influence of information technology use on auditors' professional skepticism. These findings indicate that the effectiveness of information technology utilization in increasing professional skepticism will be higher when auditors face a high level of audit risk. This study provides an empirical contribution in explaining the role of audit risk as a situational factor that strengthens the relationship between the use of information technology and auditors' professional skepticism.

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INTRODUCTION

Digital transformation has developed rapidly and impacted various professional fields, including the audit profession. In practice, Public Accounting Firms (PAFs) are increasingly using information technology, such as data analytics, process automation, and Artificial Intelligence (AI), to improve audit efficiency, accuracy, and the scope of audit procedures. Leoca'dio (2024) stated that large public accounting firms, such as Ernst & Young, Deloitte, PwC, and KPMG, have adopted modern audit technology in their audit assignments. Furthermore, the use of information technology helps auditors identify anomalies, analyze transaction patterns, and accelerate the detection of potential fraud (Nirwana & Permana, 2025). This digitalization phenomenon is consistent with the findings of Meikhati and Oktavani (2025), who reported that the implementation of digital accounting systems improves the accuracy of financial reporting and strengthens organizational governance. These findings indicate that the use of information technology not only improves business process efficiency but also has the

potential to improve the quality of internal control processes and decision-making. Therefore, it is important to examine how the use of information technology affects auditors' professional behavior, particularly professional skepticism.

Professional skepticism is an attitude that requires auditors to maintain a questioning mindset, critically evaluate audit evidence, and resist accepting client explanations before obtaining sufficient and appropriate audit evidence. This attitude plays a crucial role in improving the quality of auditor judgment, particularly in detecting material misstatements and indications of conditions. Although information technology can improve the efficiency and effectiveness of audits, auditors' professional judgment remains determined by their ability to critically evaluate audit evidence, thus professional skepticism remains a key element in the audit process.

Research on the effect of information technology use on auditor professional skepticism still shows inconsistent results. Kamal (2022) found that information technology has a positive effect on auditor skepticism, indicating that the use of digital tools can encourage auditors to be more critical in evaluating audit evidence. Conversely, Lutfi (2022) stated that information technology has no effect on auditor skepticism. These differences in research findings indicate that the relationship between information technology use and auditor professional skepticism may not be universal, but rather influenced by specific conditions that have not been adequately accommodated in previous research models. Furthermore, most previous research still focuses on examining the direct influence of various auditor characteristics on professional skepticism without considering audit engagement conditions that may influence the strength of this relationship (Pratiwi et al., 2024) and (Ziah & Kuntadi, 2023).

One condition suspected of influencing this relationship is audit risk. Audit risk is the risk that the auditor will issue an inappropriate opinion on financial statements containing material misstatements. The higher the audit risk, the greater the demand for auditors to obtain sufficient audit evidence through more in-depth audit procedures and more critical evaluation. Axelton (2024) states that auditors will increase the intensity of testing as the risk of material misstatement increases. Conversely, the increasingly intensive use of information technology also has the potential to lead to over-reliance on the system, thereby reducing the auditor's critical evaluation of audit evidence (Salma & Suyudi, 2024). This condition suggests that the effectiveness of information technology use in increasing professional skepticism likely depends on the level of audit risk faced by the auditor. Thus, audit risk is theoretically suspected of strengthening the influence of information technology use on professional skepticism because auditors are encouraged to utilize technology more optimally in obtaining and evaluating audit evidence.

Unlike previous studies, which generally only examined the direct effect of information technology use on auditors' professional skepticism, this study offers a different perspective by positioning audit risk as a moderating variable. Placing audit risk as a moderating variable is expected to explain the conditions under which information technology use actually increases auditors' professional skepticism. Thus, this study not only explains the relationship between information technology use and professional skepticism but also provides insight into the situational factors that strengthen this relationship in the context of digital audit transformation. Based on the phenomenon of digital audit transformation, the inconsistency of previous research results, and theoretical arguments, this study aims to analyze the influence of information technology use on auditors' professional skepticism and examine the moderating role of audit risk in strengthening this relationship in Public Accounting Firms.

LITERATURE REVIEW

TAM (Technology Acceptance Model)

The Technology Acceptance Model (TAM) was introduced by Fred Davis in 1986. This conceptual framework is widely used to understand how individuals accept and utilize technology in their activities based on two main elements: ease of use and perceived usefulness (Saliha et al., 2025). The higher the perceived ease and usefulness of an information technology, the higher the person's intention to use that technology (Devi, 2025). In the audit context, auditors are more likely to utilize information technology such as software, data analysis systems, and other digital tools if they perceive the technology to be useful for performing audit tasks and easy to operate. Therefore, the TAM is relevant for this study because it explains that auditors' perceptions of the usefulness and ease of use of technology have the potential to encourage the use of information technology, which ultimately supports the development of professional auditor creativity.

Attribution Theory

Attribution theory was introduced by Heider in 1958, explaining how individuals interpret the causes of an event or behavior. There are two types of attribution: internal attribution and external attribution. Internal attribution attributes causes to personal factors, such as traits, abilities, or effort. External attributions, on the other hand, point to situational factors such as luck, task difficulty, social pressure, or the environment (Raj et al., 2023). In this study, audit risk is viewed as an external factor representing the situational conditions in the execution of an audit assignment. Therefore, attribution theory is used as a foundation to explain how external conditions faced by auditors can become a context that influences the relationship between information technology use and professional skepticism.

Professional Skepticism

According to auditing standards, professional skepticism is defined as an auditor's critical mental attitude, requiring them to continually question and scrutinize all information and audit evidence obtained throughout the assignment (Agus & Lastanti, 2025). This attitude aims to detect indications of anomalies, whether stemming from fraud or error, through a continuous evaluation process of audit evidence and other relevant elements throughout the audit. Skepticism is essential to ensure that auditors do not readily accept information from clients without sufficient evidence (Suraidin & Wahidahwati, 2025).

Information Technology

Information technology is defined as a unified technological infrastructure consisting of hardware, software, and human elements as users (useware). This infrastructure is utilized in an integrated manner to perform the functions of collecting, transmitting, processing, interpreting, storing, managing, and utilizing data, ultimately aiming to produce valuable and high-quality information (Rahmadini, 2023). In this study, information technology refers to the use of digital technology-based tools and systems utilized by auditors in the audit process. In TAM Theory, auditors will accept and utilize technology if it is easy to use and provides perceived benefits. The application of information technology allows auditors to access data more quickly and accurately, and improves analytical skills (Kusmanto & Nugrahanti, 2025). This statement is supported by research conducted by Kamal (2022) and Zahara (2023), which states that the use of information technology influences professional skepticism. These findings indicate that the higher the level of information technology use by auditors, the higher the level of auditor professional skepticism. Therefore, the proposed hypothesis is:

H1: Information Technology Use Affects Auditors' Professional Skepticism

Audit Risk

Audit risk is the risk that the auditor will issue an inappropriate audit opinion when the financial statements contain material misstatements (IAPI, 2025). Audit risk is composed of three main components: inherent risk, control risk, and detection risk (Yulanda et al., 2021). These three components reflect the level of complexity and uncertainty faced by auditors in an audit assignment. The higher the audit risk, the greater the demand for auditors to obtain more extensive audit evidence and conduct a more critical evaluation of that evidence. Under these conditions, auditors are required to increase their professional vigilance and utilize various available information sources, including information technology, to support the process of identifying, analyzing, and evaluating evidence more effectively. Conversely, at low audit risk levels, auditors may potentially rely more on routine audit

procedures, resulting in a lower use of information technology to support the critical evaluation of audit evidence.

This argument is supported by research by Cohen (2025), which shows that the higher the risk of material misstatement, the greater the auditor's tendency to utilize information technology in the audit process. The use of information technology in high audit risk situations allows auditors to obtain more comprehensive audit evidence, identify transaction anomalies more quickly, and conduct more in-depth evaluations of audit evidence. Therefore, the benefits of information technology in enhancing auditors' professional skepticism are expected to be greater when auditors face high audit risk compared to low audit risk. Based on this description, the following hypothesis is proposed:

H2: Audit Risk Strengthens the Effect of Information Technology Use on Professional Skepticism

Research Framework

This study aims to test the hypothesis and determine the relationship between the influence of independent variables on the dependent variable, which is moderated by a variable. The independent variable is the use of information technology (X), while the dependent variable is professional skepticism (Y). Simultaneously, audit risk (Z) is used as a moderating variable.

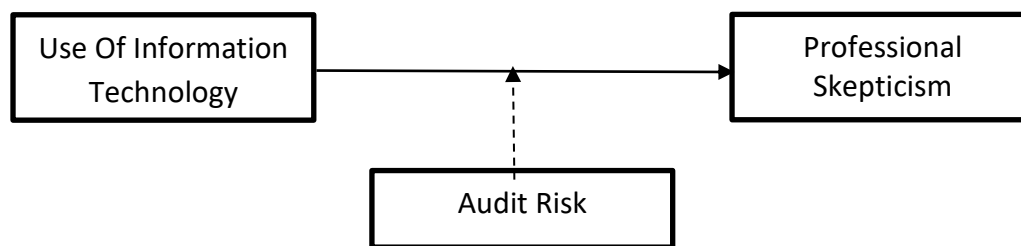


Figure 1. Research Framework

Note:

- > = Direct Effect
-----> = Moderating Effect

METHOD

This study employed a quantitative research approach using primary data collected through a questionnaire survey administered to 80 auditors from 13 Public Accounting Firms (PAFs) in the Surakarta and Yogyakarta regions. The respondents were selected using a purposive sampling technique. The sampling criteria included auditors who were actively employed at Public Accounting Firms in Surakarta and Yogyakarta, had experience with or knowledge of the use of information technology in auditing, possessed at least one year of professional auditing experience, and were willing to participate by completing the questionnaire in its entirety. The data were analyzed using Moderated Regression Analysis (MRA) with SPSS version 26.

RESULT AND DISCUSSION

Research Result

1. Descriptive Statistics

a. Respondent Characteristics

Table 1. Results of Respondent Characteristics Test

Characteristics	Amount	Percentage (%)
Gender		

Female	54	67,5
Male	26	32,5
Amount	80	100
Work Experience		
1-5 1-5 years	63	78,8
>5 years	17	21,3
Amount	80	100
Experience and Understanding of Information Technology Use	80	100

Source: Processed Data (2026)

Based on Table 1, the majority of respondents were female, consisting of 54 auditors (67.5%), while 26 respondents (32.5%) were male. In terms of work experience, most respondents had between one and five years of professional audit experience, namely 63 auditors (78.8%), while 17 auditors (21.3%) had more than five years of experience. Furthermore, all respondents reported having experience or knowledge of the use of information technology in the audit process.

b. Descriptive Analysis

Table 2. Descriptive Statistics for the Research Variables

	<i>N</i>	<i>Min</i>	<i>Max</i>	<i>Mean</i>	<i>Std. Deviation</i>
Use of Information Technology	80	22	40	32.86	4.245
Professional Skepticism	80	32	50	41.36	4.774
Audit Risk	80	25	45	34.23	4.281
Valid N (listwise)	80				

Source: Processed Data (2026)

Based on descriptive statistics, all variables were measured using data collected from 80 respondents. The information technology usage variable had a minimum value of 22, a maximum value of 40, a mean of 32.86, and a standard deviation of 4.245. The professional skepticism variable had a minimum value of 32, a maximum value of 50, a mean of 41.36, and a standard deviation of 4.774. Meanwhile, the audit risk variable had a minimum value of 25, a maximum value of 45, a mean of 34.23, and a standard deviation of 4.281. Overall, the mean values of all variables exceeded their respective standard deviations, indicating that the data exhibited relatively low variability and acceptable distribution. Furthermore, the relatively high mean values indicated that respondents generally reported high levels of information technology usage, professional skepticism, and audit risk.

2. Instrument Testing

a. Validity Test

Table 3. Results of the Validity Test

Variable	Number of Items	Range of Calculated r Values	r-Table Value	Result
Use of Information Technology (X)	8	0,678 - 0,773	0,2199	Valid
Professional Skepticism (Y)	10	0,620 - 0,770	0,2199	Valid
Audit Risk (Z)	9	0,511 - 0,747	0,2199	Valid

Source: Processed Data (2026)

Based on the validity test conducted, it was found that all indicators in the variables of information technology use, professional skepticism, and audit risk obtained calculated r values above the table

r (0.2199). Thus, all statement items in the questionnaire met the validity requirements and could be used.

b. Reliability Test

Table 4. Results of the Reliability Test

Variable	Cronbach's Alpha	Criterion (>0,60)	Result
Use of Information Technology (X)	0,880	0,60	Reliable
Professional Skepticism (Y)	0,886	0,60	Reliable
Audit Risk (Z)	0,827	0,60	Reliable

Source: Processed Data (2026)

Reliability test results indicate that all research variables have Cronbach's Alpha values above 0.60. Thus, all research instruments are considered reliable and suitable for use as research data collection tools.

3. Classical Assumption Tests

a. Normality Test

Table 5. Results of the Normality Test

One-Sample Kolmogorov-Smirnov Test	
Asymp. Sig. (2-tailed)	.200 ^{c,d}

Source: Processed Data (2026)

The normality test results in the table above show a value of 0.200, which is greater than 0.05. Therefore, the residuals in this study are normally distributed, indicating that the regression model meets the assumption of normality and can be used in research analysis.

b. Multicollinearity Test

Table 6. Results of the Multicollinearity Test

Variable	Model 1		Model 2	
	Tolerance	VIF	Tolerance	VIF
Use of Information Technology (X)	0,929	1,076	0,927	1,079
Audit Risk (Z)	0,929	1,076	0,926	1,080
Use of Information Technology*Audit Risk (X*Z)			0,995	1,005

Source: Processed Data (2026)

The multicollinearity test results indicate that all variables in Model 1 and Model 2 have tolerance values greater than 0.10 and Variance Inflation Factor (VIF) values below 10. Therefore, it can be concluded that no multicollinearity exists in either regression model.

c. Heteroscedasticity Test

Table 7. Results of the Heteroscedasticity Test

Variable	Sig. Model 1	Sig. Model 2
Use of Information Technology (X)	0,249	0,642
Audit Risk (Z)	0,809	0,678
Use of Information Technology* Audit Risk (X*Z)		0,259

The results of the heteroscedasticity test using the Glejser method show that all variables in model 1 and model 2 have a significance value greater than 0.05 so it can be concluded that the regression model does not experience symptoms of heteroscedasticity.

4. Regression Analysis

a. Model 1

Table 8. Results of Regression Model 1

	Unstandarized Coefficients		Standarized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	16.545	3.126		5.292	0.000
Use of Information Technology (X)	0.755	0.094	0.671	8.003	0.000

Source: Processed Data (2026)

The regression model for Model 1 is expressed as follows:

$$Y = \alpha + \beta X + \varepsilon \quad (1)$$

Where:

- Y = Professional Skepticism
X = Use of Information Technology
 α = Constant
 β = Regression Coefficient
 ε = Error Term

Based on the regression analysis, the estimated regression equation for Model 1 is as follows:

$$Y = 16,545 + 0,755X + \varepsilon$$

The constant value of 16.545 indicates that the variable of information technology usage is considered constant or has a value of zero, so the value of professional skepticism (Y) is 16.545. The regression coefficient value on the variable of information technology usage is 0.755 with a positive sign indicating that if the level of information technology usage increases by one unit, then professional skepticism will increase by 0.755 assuming that other variables are considered constant.

b. Model 2

Table 9. Results of Regression Model 2

	Unstandarized Coefficients		Standarized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	41.121	0.388		105.858	0.000
Use of Information Technology (X)	0.752	0.094	0.669	8.038	0.000
Audit Risk (Z)	0.048	0.093	0.043	0.515	0.608
Use of Information Technology* Audit Risk (X*Z)	0.050	0.017	0.241	3.004	0.004

Source: Processed Data (2026)

The regression model for Model 2 is expressed as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 Z + \beta_3 (X_1 Z) + \varepsilon \quad (2)$$

Where:

Y = Professional Skepticism.

X = Use of Information Technology.

Z = Audit Risk.

$X_1 Z$ = Interaction Between Use of Information Technology and Audit Risk.

α = Constant

β = Regression Coefficient

ε = Error Term

Based on the results of the Moderated Regression Analysis (MRA), the estimated regression equation for Model 2 is as follows:

$$Y = 41,121 + 0,752X_1 + 0,048Z + 0,050(X_1 Z) + \varepsilon$$

The constant value of 41.121 indicates that if all independent variables, moderating variables, and interaction variables are zero, then professional skepticism (Y) is 41.121. The regression coefficient value of the information technology use variable (X) multiplied by audit risk (Z) is 0.050 with a positive sign and a significance of $0.004 < 0.05$ indicating that every one unit increase in the interaction variable of information technology use and audit risk will increase the auditor's professional skepticism by 0.050 units, assuming other variables are held constant.

5. Hypothesis Testing

a. t-Test

Model 1

Table 10. Results of the t-Test for Model 1

Variable	β	t	Sig.	Result
Use of Information Technology (X)	0,755	8,003	0,000	Supported

Source: Processed Data (2026)

Based on the results of the t-test for Model 1, Information Technology Use ((X)) has a significance value of 0.000, which is lower than the 0.05 significance level, with a positive regression coefficient of 0.755. These results indicate that Information Technology Use has a positive and statistically significant effect on Professional Skepticism. Therefore, Hypothesis 1 (H1) is supported.

Model 2

Table 11. Results of the t-Test for Model 2

Variable	β	t	Sig.	Result
Use of Information Technology*Audit Risk (X*Z)	0,050	3,004	0,004	Supported

Source: Processed Data (2026)

Based on the t-test results for Model 2, the interaction term between Information Technology Use and Audit Risk (X*Z) has a positive regression coefficient of 0.050 with a significance value of 0.004. Since the significance value is less than 0.05, the interaction effect is statistically significant. These findings indicate that Audit Risk positively moderates the relationship between Information Technology Use and Professional Skepticism by strengthening the positive effect of Information Technology Use on Professional Skepticism. Therefore, Hypothesis 2 (H2) is supported.

b. Coefficient of Determination (R^2)

Table 12. Coefficient of Determination (R^2)

	Model 1	Model 2
Adjusted R Square	0.444	0.493

Source: Processed Data (2026)

Based on the coefficient of determination (R^2) results, Model 1 has an adjusted R^2 value of 0.444. This indicates that Information Technology Use explains 44.4% of the variation in Professional Skepticism, while the remaining 55.6% is explained by other factors not included in this study. For Model 2, the adjusted R^2 value is 0.493, indicating that Information Technology Use, Audit Risk, and their interaction term ($X*Z$) jointly explain 49.3% of the variation in Professional Skepticism. The remaining 50.7% of the variation is attributable to other factors outside the scope of this study.

c.F-Test

Table 13. F-Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	921.841	3	307.280	26.579	0,000
Residual	878.647	76	11.561		
Total	1800.488	79			

Source: Processed Data (2026)

The results of the F-test indicate that the regression model is statistically significant and appropriate for explaining the relationship among the study variables. The calculated F-value is 26.579 with a significance level of less than 0.001, indicating that Information Technology Use, Audit Risk, and the interaction between Information Technology Use and Audit Risk jointly have a significant effect on Professional Skepticism.

Discussion

The Effect of Information Technology Use on Professional Skepticism

The results of the first hypothesis test indicate that the use of information technology positively contributes to increasing auditors' professional skepticism. A positive regression coefficient indicates that the more optimally auditors utilize information technology, the higher their level of accuracy and critical thinking during the audit process. Measurement indicators in this study include aspects of ease of performing audit procedures, capability in uncovering potential fraud or misstatements, credibility of support for audit findings, and increased auditor productivity.

Technology enables auditors to work more effectively in evaluating evidence, thereby facilitating the process of collecting, processing, and evaluating audit information. This situation encourages auditors to be more critical and cautious. This aligns with the view of Wibowo & Ardini (2024), who stated that although technology provides easier access to information, it also creates new risks, such as the inclusion of biased or irrelevant information. Therefore, professional skepticism is seen as increasingly crucial to ensure that the evidence generated is relevant and reliable, thereby significantly increasing the credibility of audit findings. These findings align with the TAM Theory framework, which asserts that perceived ease of use and usefulness are key determinants of technology adoption. If auditors perceive information technology as easy to use and beneficial, they will be more motivated to integrate it into their audit tasks, ultimately strengthening professional skepticism. These findings align with previous research by Kamal (2022) and Zahara (2023).

The Moderating Role of Audit Risk in the Relationship Between Information Technology Use and Professional Skepticism

The results of the second hypothesis test indicate that audit risk positively moderates the relationship between information technology use and auditors' professional skepticism. These findings suggest that the higher the level of audit risk encountered by auditors, the stronger the positive effect of information technology use on professional skepticism. This result is consistent with the findings of Cohen (2025), who reported that auditors tend to utilize information technology more extensively when facing higher

levels of audit risk. Under such conditions, information technology provides greater benefits by assisting auditors in identifying potential material misstatements, analyzing audit data more comprehensively, and evaluating audit evidence more effectively. Consequently, a higher level of audit risk encourages auditors to maximize the use of information technology, thereby enhancing their professional skepticism.

These findings can be explained by the Technology Acceptance Model (TAM). When auditors face high audit risk, they encounter greater audit complexity and a higher likelihood of material misstatements. Under these circumstances, information technology is perceived as more useful in supporting audit procedures. This stronger perception of usefulness motivates auditors to utilize information technology more effectively, thus strengthening the positive relationship between information technology use and professional skepticism.

The findings can also be interpreted through Attribution Theory. In the context of this study, audit risk represents an external situational factor that influences auditors' behavior during the audit process. When auditors perceive a higher level of audit risk, they are encouraged to exercise greater professional vigilance and to make more effective use of available resources, including information technology, to support audit judgments and decision-making. Consequently, audit risk strengthens the effectiveness of information technology use in promoting auditors' professional skepticism throughout the audit process.

CONCLUSION

This study concludes that information technology use has a positive effect on auditors' professional skepticism. The findings indicate that the effective use of information technology enhances auditors' ability to evaluate audit evidence critically, objectively, and with greater professional caution. Furthermore, audit risk positively moderates the relationship between information technology use and professional skepticism. Specifically, when auditors face higher levels of audit risk, they tend to utilize information technology more extensively to support the identification, analysis, and evaluation of audit evidence, thereby strengthening their professional skepticism. These findings demonstrate that the effectiveness of information technology in enhancing professional skepticism depends on the level of audit risk encountered during audit engagements. Based on these findings, public accounting firms are encouraged to strengthen the utilization of information technology by providing adequate digital infrastructure, offering training on technology-based audit tools, and enhancing auditors' competencies in applying information technology throughout the audit process. In addition, careful audit risk assessment during the planning stage is essential to ensure that information technology is effectively utilized in high-risk audit areas. Future research is recommended to expand the scope of the study by involving auditors from broader geographical regions and by incorporating additional variables that may influence auditors' professional skepticism, thereby providing a more comprehensive understanding of the factors affecting professional skepticism in the auditing profession.

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