

Exploring Behavioral Factors Affecting Audit Quality in Contemporary Auditing Environments

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ABSTRACT

Recent global and Indonesian audit failure cases have raised concerns regarding audit quality and the reliability of audit opinions. This study examines the influence of auditor independence, professional skepticism, time pressure, auditor ethics, and digital audit competence on audit quality among auditors in Indonesia. A quantitative explanatory approach was employed using survey data collected from auditors working in public accounting firms and internal audit divisions across Indonesia. Data were analyzed using Covariance-Based Structural Equation Modeling (CB-SEM) with AMOS software. The findings indicate that auditor independence, professional skepticism, auditor ethics, and digital audit competence positively affect audit quality, while time pressure negatively affects audit quality. These findings highlight the importance of behavioral and technological competencies in strengthening audit quality in contemporary auditing environments.

INTRODUCTION

Audit quality is a crucial element in maintaining the credibility of financial statements and strengthening public trust in the accounting profession (Knechel et al., 2021). High-quality audits are expected to produce reliable financial information for stakeholders and support organizational accountability in increasingly dynamic business environments (Yulianti et al., 2022). In recent years, the auditing profession has experienced significant transformation due to advances in digital technology, increasing transaction complexity, and rising demands for transparency in financial reporting (Appelbaum et al., 2021). These developments require auditors not only to possess technical expertise but also to demonstrate ethical behavior, professional judgment, and technological adaptability in carrying out audit engagements (Brown-Liburd & Vasarhelyi, 2020).

Despite improvements in auditing standards and regulations, various global audit failure cases continue to raise concerns regarding the reliability of audit opinions (Velte, 2021). Cases such as Evergrande in China, Wirecard in Germany, and FTX in the United States revealed that companies receiving unqualified audit opinions were later found to have significant financial irregularities and indications of fraud (Lennox et al., 2020). These phenomena indicate that audit opinions do not always reflect the actual financial condition of companies and raise questions regarding auditors' effectiveness in detecting material misstatements and going concern risks (Sirois et al., 2021).

Similar conditions have also occurred in Indonesia. The cases of PT Garuda Indonesia (Persero) Tbk and Wanaartha Life became public concerns after the emergence of financial reporting irregularities and sanctions imposed on auditors and public accounting firms (Fitriani & Wahyudi, 2022). In the Garuda Indonesia case, auditors were sanctioned due to inappropriate revenue recognition practices that affected the fairness of financial statements (Kementerian Keuangan Republik Indonesia, 2020). Meanwhile, the Wanaartha Life case highlighted concerns regarding the inability of auditors to identify significant financial problems within the company (Otoritas Jasa Keuangan, 2023). These conditions suggest that audit quality problems are closely associated with auditors' behavioral and professional characteristics, including independence, skepticism, ethical conduct, and professional competence (Hurt et al., 2020).

The contemporary auditing environment is increasingly characterized by high work pressure, technological disruption, and demands for audit efficiency (Glover et al., 2022). Auditors are now required to utilize digital audit technologies, audit analytics, and technology-assisted procedures to evaluate financial information more effectively (Issa et al., 2020). Consequently, digital audit competence has become an important capability in supporting audit quality within modern auditing practices (Kokina & Davenport, 2021). On the other hand, excessive time pressure may reduce audit effectiveness because auditors are often forced to complete audit procedures within strict deadlines (Bowrin & King, 2020). Previous studies also indicate that stakeholder pressure and organizational expectations influence auditors' performance and audit

completion processes, particularly in companies receiving high public attention (Yulianti et al., 2021). Furthermore, client pressure may impair auditor objectivity and weaken independence during audit engagements (Khan et al., 2021). These conditions demonstrate that behavioral and technological dimensions play increasingly important roles in determining audit quality.

Previous empirical studies have demonstrated that auditor independence, professional skepticism, ethics, and professionalism significantly affect audit quality, although the findings remain inconsistent across different contexts. Auditor independence is widely recognized as an essential factor in producing objective and credible audit opinions (Quick & Schmidt, 2020). However, prolonged auditor-client relationships and external organizational pressures may weaken auditor independence in practice (Svanström, 2021). Professional skepticism is also considered essential for improving fraud detection and audit judgment quality, although its implementation is strongly influenced by auditors' experience and workplace conditions (Nelson, 2020). Ethical behavior and professionalism have likewise been shown to positively influence audit quality, particularly when auditors avoid dysfunctional audit behavior during audit engagements (Yulianti et al., 2022). In addition, recent studies suggest that technological competence is becoming increasingly relevant to audit effectiveness in digital auditing environments (Kokina et al., 2021). Nevertheless, studies integrating behavioral and technological factors simultaneously into a comprehensive audit quality model remain limited, especially within the Indonesian auditing context (Utami & Nugraha, 2023).

Research concerning audit quality in Indonesia still predominantly focuses on partial relationships among variables and regional contexts (Prasetyo & Kurniawan, 2021). Empirical studies involving auditors across Indonesia remain relatively limited despite increasing regulatory pressures and growing complexity in contemporary auditing environments (Wibowo & Rahmawati, 2023). Moreover, studies simultaneously examining auditor independence, professional skepticism, time pressure, auditor ethics, and digital audit competence are still scarce. This condition highlights an important research gap regarding the need for a more comprehensive understanding of the behavioral and technological determinants influencing audit quality in Indonesia.

Therefore, this study aims to examine the influence of auditor independence, professional skepticism, time pressure, auditor ethics, and digital audit competence on audit quality among auditors in Indonesia. This study employs a quantitative explanatory approach using survey data collected from auditors working in public accounting firms and internal audit divisions across Indonesia. The data are analyzed using Covariance-Based Structural Equation Modeling (CB-SEM) with AMOS software to comprehensively examine the simultaneous relationships among variables (Hair et al., 2021).

The theoretical contribution of this study lies in the development of behavioral auditing literature through the integration of behavioral and technological dimensions into a single empirical framework (Bonner & Sprinkle, 2020). This study extends prior audit quality research by emphasizing the importance of digital audit competence alongside traditional behavioral factors within contemporary auditing environments (Kachelmeier et al., 2020). Practically, the findings are expected to provide insights for audit firms, regulators, and professional organizations in strengthening audit quality through improving auditor independence, enhancing professional skepticism, reinforcing ethical standards, managing work pressure effectively, and developing auditors' digital capabilities (Valentine et al., 2021). Thus, this study contributes both theoretically and practically to the advancement of auditing knowledge and professional auditing practices in Indonesia

LITERATURE REVIEW

Audit Quality in Theoretical Perspective

Audit quality refers to the auditor's ability to detect and report material misstatements objectively and in accordance with professional standards. Agency Theory states that auditing functions as a monitoring mechanism to reduce information asymmetry between management and stakeholders and strengthen accountability within organizations (Scott, 2022). In contemporary auditing environments, audit quality is influenced not only by technical audit procedures but also by auditors' professional behavior and technological adaptability in evaluating increasingly complex financial information (Bédard & Schatt, 2023). Carson and Hardies (2022) explained that recent global audit failures indicate that audit quality remains a critical issue in modern business environments. Similarly, Rahman et al. (2024) found that auditors' behavioral and technological competencies significantly affect audit effectiveness in digital auditing practices. In Indonesia, Sari and Rahmawati (2023) emphasized that audit quality problems are increasingly associated with auditors' professional judgment, ethics, and independence following several financial reporting scandals involving public companies.

Auditor Independence and Audit Quality

Professional Ethics Theory explains that auditor independence is essential for maintaining objectivity and neutrality during audit engagements (Duska et al., 2022). Independent auditors are more capable of providing unbiased audit opinions and resisting pressure from clients or organizations. Lee and Fargher (2023) found that stronger auditor independence positively improves the reliability and credibility of audit outcomes. In contemporary auditing environments, maintaining independence becomes increasingly difficult due to economic dependence and long-term relationships between auditors and clients. Wijayanti and Hapsari (2023) explained that several sanctions imposed on Indonesian auditors were closely related to weakened independence and impaired professional judgment. In addition, Khatib and Nour (2023) demonstrated that independent auditors tend to perform more objective audit procedures and are less likely to engage in dysfunctional audit behavior.

Therefore, auditor independence remains an important determinant of audit quality in contemporary auditing environments.

H1: *Auditor independence has a positive effect on audit quality.*

Professional Skepticism in Auditing

Cognitive Theory explains that professional skepticism reflects auditors' critical mindset in evaluating audit evidence and assessing management assertions objectively (Robbins & Judge, 2022). Auditors with high skepticism are generally more capable of identifying fraud indications and detecting material misstatements. Fullerton and Durtschi (2022) stated that skeptical auditors perform more comprehensive audit testing and avoid premature conclusions during audit engagements. In modern auditing environments, professional skepticism becomes increasingly important because auditors must evaluate large volumes of financial information critically and objectively. Malaquias and Zambra (2024) found that stronger professional skepticism significantly improves audit judgment quality and fraud detection capability. However, Nugraheni and Wibisono (2024) explained that workload pressure and limited experience may weaken skeptical attitudes among auditors in Indonesia. Consequently, professional skepticism is considered a key behavioral factor influencing audit quality.

H2: *Professional skepticism has a positive effect on audit quality.*

Time Pressure and Audit Quality

Organizational Stress Theory explains that excessive workload pressure may reduce professional performance and decision-making quality within organizational settings (Luthans, 2021). In auditing practice, auditors frequently face strict reporting deadlines and limited audit budgets, particularly during financial reporting periods. Broberg et al. (2022) found that excessive time pressure may encourage auditors to reduce audit procedures in order to complete assignments more quickly. In addition, Fauziyah and Lestari (2024) explained that auditors operating under high workload pressure tend to experience decreased audit effectiveness and increased audit risk. Nirmala and Cahyonowati (2023) also reported that excessive time pressure contributes to dysfunctional audit behavior and premature audit judgments in public accounting firms. Therefore, ineffective management of time pressure may negatively affect audit quality within contemporary auditing environments.

H3: *Time pressure has a negative effect on audit quality.*

Auditor Ethics and Audit Quality

Deontological Ethics Theory explains that professional decisions should be based on moral obligations, integrity, honesty, and responsibility regardless of situational pressures (Ferrell et al., 2022). Ethical auditors are more likely to comply with professional standards and avoid dysfunctional audit behavior. Arens et al. (2023) emphasized that ethical behavior strengthens auditors' objectivity and increases public trust in audit opinions. Furthermore, Hapsoro and Ramadhan (2023) found that auditor ethics positively influence audit quality because ethical auditors conduct audit procedures more responsibly and

independently. In Indonesia, Kusumaningrum and Prabowo (2023) explained that ethical violations among auditors remain a major issue affecting audit credibility and stakeholder trust. Therefore, auditor ethics are considered an essential factor in maintaining audit quality and professional accountability.

H4: Auditor ethics have a positive effect on audit quality.

Digital Audit Competence and Audit Quality

Technology Acceptance Theory explains that technological capability influences individuals' effectiveness in utilizing digital systems and information technology within professional environments (Venkatesh et al., 2022). In contemporary auditing environments, auditors are increasingly required to utilize digital audit systems, audit analytics, and technology-assisted audit procedures to evaluate financial information more efficiently. Alzoubi et al. (2023) found that digital audit competence significantly improves auditors' ability to detect fraud and analyze financial risks more accurately. Dewi and Saputra (2024) also explained that technological competence strengthens audit effectiveness because auditors can process large volumes of financial data more efficiently. In Indonesia, Raharja and Mulyono (2024) reported that the increasing adoption of digital audit systems in public accounting firms has made technological capability an important determinant of audit quality. Therefore, digital audit competence is considered an important technological factor influencing audit quality in modern auditing environments.

H5: Digital audit competence has a positive effect on audit quality.

Conceptual Framework

This study develops a conceptual framework integrating behavioral and technological factors affecting audit quality in contemporary auditing environments. The framework is based on Agency Theory, Professional Ethics Theory, Cognitive Theory, Organizational Stress Theory, Deontological Ethics Theory, and Technology Acceptance Theory, which explain that auditors' professional behavior and technological capabilities significantly influence audit effectiveness and audit quality. Auditor independence, professional skepticism, auditor ethics, and digital audit competence are expected to positively influence audit quality, while time pressure is expected to negatively affect audit quality. The framework is developed to provide a more comprehensive understanding of the determinants of audit quality among auditors in Indonesia.

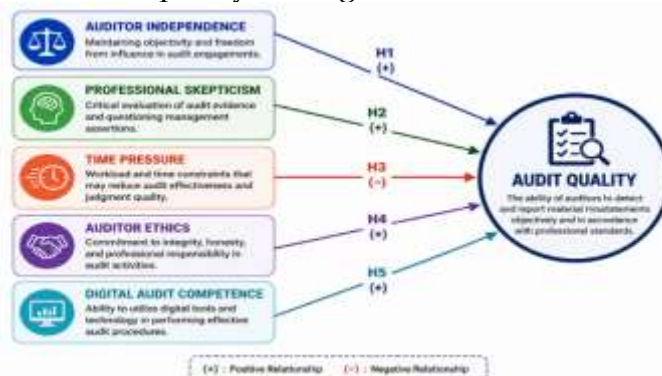


Figure 1. Conceptual Framework

METHODOLOGY

Research Design

This study employed a quantitative explanatory approach to analyze the influence of behavioral and technological factors on audit quality in contemporary auditing environments. The study was designed to examine the relationships among auditor independence, professional skepticism, time pressure, auditor ethics, digital audit competence, and audit quality through an integrated empirical model. A quantitative explanatory approach was selected because it enables the objective examination of causal relationships among variables through statistical testing (Sekaran & Bougie, 2021).

Population and Sample

The population of this study consisted of auditors working in public accounting firms and internal audit divisions across Indonesia. The research object focused on auditors directly involved in financial statement audits and audit examination activities within their respective institutions. The respondents included junior auditors, senior auditors, supervisors, managers, and internal auditors with a minimum of one year of audit experience.

The sampling technique used in this study was purposive sampling because respondents were selected based on specific criteria relevant to the research objectives (Hair et al., 2021). The sample criteria included: (1) active auditors working in public accounting firms or internal audit units in Indonesia, (2) auditors directly involved in audit engagements, and (3) auditors with a minimum of one year of professional experience. Based on the data collection process, the final sample consisted of 347 auditors from various regions in Indonesia who met the predetermined research criteria. The sample size was considered adequate for Covariance-Based Structural Equation Modeling (CB-SEM) analysis because SEM requires a relatively large sample size to generate stable and accurate model estimations.

Data Collection Technique

This study used primary data collected through structured online questionnaires distributed via Google Forms and professional auditor networks. The questionnaires were distributed to auditors working in public accounting firms and internal audit divisions across Indonesia. Online distribution was selected to expand respondent coverage and improve the efficiency of nationwide data collection (Creswell & Creswell, 2021).

The research instrument was developed based on variable indicators adopted from previous studies related to auditor independence, professional skepticism, time pressure, auditor ethics, digital audit competence, and audit quality. All measurement items used a five-point Likert scale ranging from 1 = strongly disagree to 5 = strongly agree. Before the main distribution, a pilot test was conducted involving several auditors to ensure the clarity, consistency, and reliability of the questionnaire items. The instrument was subsequently refined based on the evaluation results from the pilot testing stage to ensure its suitability for data collection.

Research Variables and Measurement

This study consisted of one dependent variable and five independent variables. The dependent variable in this study was audit quality. Meanwhile, the independent variables included auditor independence, professional skepticism, time pressure, auditor ethics, and digital audit competence.

Auditor independence was measured using indicators of objectivity, neutrality, and freedom from external influence during the audit process. Professional skepticism was measured through auditors' ability to think critically and evaluate audit evidence objectively. Time pressure was measured using indicators related to audit time limitations, workload, and audit completion pressure. Auditor ethics was measured through indicators of integrity, honesty, and professional responsibility. Digital audit competence was measured based on auditors' ability to utilize digital audit technology, audit analytics, and technology-assisted audit procedures during audit engagements. Audit quality was measured based on auditors' ability to produce objective, reliable audits in accordance with professional auditing standards.

Research Procedure

This study was conducted through several systematic stages. The first stage involved identifying the research problem and developing a conceptual framework based on theoretical studies and previous empirical research related to audit quality in contemporary auditing environments. The second stage involved developing research instruments and measurement indicators for each research variable. The third stage consisted of conducting a pilot test to evaluate the clarity and reliability of the questionnaire items. After the research instrument was declared appropriate, the questionnaires were distributed online to auditors who met the research criteria across Indonesia. The collected data were then screened, coded, tabulated, and analyzed using statistical analysis techniques to test the proposed research hypotheses. This research procedure was conducted to ensure that the collected data were valid, reliable, and capable of comprehensively explaining the relationships among the research variables.

Data Analysis Technique

Data analysis in this study was conducted using Covariance-Based Structural Equation Modeling (CB-SEM) with AMOS software. The CB-SEM method was selected because it is capable of simultaneously examining relationships among latent variables while comprehensively evaluating both the measurement model and the structural model (Hair et al., 2021).

The stages of data analysis included descriptive statistical analysis, validity testing, reliability testing, Confirmatory Factor Analysis (CFA), and structural model testing. Construct validity was evaluated using factor loading, Average Variance Extracted (AVE), and discriminant validity. Reliability testing was conducted using Composite Reliability (CR) and Cronbach's Alpha. Furthermore, structural model evaluation was performed using Goodness-of-Fit indices, including Chi-Square, RMSEA, CFI, TLI, and GFI. Hypothesis testing was conducted through path coefficient analysis and significance testing using Critical Ratio (CR) values and probability values (p-values).

RESEARCH RESULT

Respondent Characteristics

The respondents in this study consisted of 347 auditors working in public accounting firms and internal audit divisions across Indonesia. The respondents included junior auditors, senior auditors, supervisors, managers, and internal auditors with a minimum of one year of audit experience. Most respondents had between 3–7 years of audit experience, indicating that the participants possessed adequate professional exposure to audit engagements and contemporary auditing practices. The respondents also represented various regions in Indonesia, which strengthened the representativeness of the empirical data and reflected broader auditing conditions within Indonesian audit institutions. These characteristics indicate that the collected data were capable of representing diverse professional perspectives related to behavioral and technological factors affecting audit quality. Therefore, the respondent profile supports the reliability and generalizability of the research findings.

Table 1. Respondent Characteristics

Characteristics	Category	Frequency	Percentage
Gender	Male	198	57.1%
	Female	149	42.9%
Position	Junior Auditor	121	34.9%
	Senior Auditor	104	30.0%
	Supervisor/Manager	72	20.7%
	Internal Auditor	50	14.4%
Work Experience	1-3 Years	96	27.7%
	3-7 Years	163	47.0%
	>7 Years	88	25.3%

Source: Processed Research Data (2026)

The results in Table 1 show that the majority of respondents were auditors with moderate to advanced professional experience. This condition indicates that most respondents had sufficient practical understanding regarding audit procedures, audit judgment, and audit quality issues in contemporary auditing environments. The involvement of auditors from different professional positions also strengthened the comprehensiveness of the data because the study captured perspectives from both operational and managerial audit levels. In addition, the nationwide respondent coverage enhanced the representativeness of Indonesian auditing conditions. Therefore, the respondent characteristics support the validity of the research findings and strengthen the empirical relevance of the study.

Descriptive Statistics Analysis

Descriptive statistical analysis was conducted to describe the overall condition of each research variable. The variables analyzed included auditor independence, professional skepticism, time pressure, auditor ethics, digital audit competence, and audit quality. The findings indicate that auditor independence, professional skepticism, auditor ethics, digital audit competence, and audit quality had relatively high average scores. Conversely, time pressure showed a moderate average value, indicating that auditors still experienced substantial workload and audit deadline constraints during audit engagements. These findings suggest that auditors in Indonesia generally demonstrated strong professional behavior and technological capability in conducting audit activities. The descriptive results also indicate that behavioral and technological dimensions play increasingly important roles in determining audit quality in contemporary auditing environments.

Table 2. Descriptive Statistics Results

Variable	Mean	Std. Deviation	Category
Auditor Independence	4.28	0.54	High
Professional Skepticism	4.19	0.57	High
Time Pressure	3.61	0.73	Moderate
Auditor Ethics	4.35	0.49	High
Digital Audit Competence	4.11	0.58	High
Audit Quality	4.24	0.52	High

Source: Processed Research Data (2026)

The findings in Table 2 demonstrate that auditor ethics achieved the highest mean value among all variables, indicating that ethical commitment remained a dominant aspect influencing audit quality. Auditor independence and professional skepticism also demonstrated high average scores, suggesting that respondents maintained objectivity and critical evaluation during audit engagements. Meanwhile, time pressure showed the lowest mean value and the highest standard deviation, indicating that auditors experienced varying levels of workload pressure and audit deadline constraints. Digital audit competence also showed a relatively high average score, reflecting auditors’ increasing adaptation to digital audit systems and technology-assisted audit procedures. Overall, these findings indicate that behavioral and technological competencies have become essential determinants of audit quality in contemporary auditing practices.

Measurement Model Evaluation

The measurement model evaluation was conducted using Confirmatory Factor Analysis (CFA) to assess construct validity and reliability. The analysis results indicate that all measurement indicators achieved factor loading values above 0.70, confirming strong construct validity. Furthermore, the Average Variance Extracted (AVE) values for all variables exceeded 0.50, indicating acceptable convergent validity. Reliability testing also demonstrated that Composite Reliability (CR) and Cronbach’s Alpha values exceeded 0.70 for all

variables. These findings confirm that the research instrument was statistically valid and reliable for measuring behavioral and technological determinants affecting audit quality. Therefore, the measurement model fulfilled the recommended CB-SEM requirements and was appropriate for structural model testing.

Table 3. Validity and Reliability Results

Variable	Factor Loading	AVE	CR	Cronbach's Alpha	Result
Auditor Independence	0.721-0.864	0.671	0.903	0.891	Valid & Reliable
Professional Skepticism	0.738-0.882	0.689	0.918	0.902	Valid & Reliable
Time Pressure	0.714-0.851	0.645	0.889	0.874	Valid & Reliable
Auditor Ethics	0.756-0.901	0.712	0.926	0.914	Valid & Reliable
Digital Audit Competence	0.732-0.879	0.681	0.915	0.901	Valid & Reliable
Audit Quality	0.748-0.893	0.703	0.928	0.916	Valid & Reliable

Source: Processed Research Data using AMOS (2026)

The results in Table 3 indicate that all indicators strongly represented their respective latent constructs because the factor loading values exceeded the recommended threshold of 0.70. The AVE values above 0.50 also confirm that the constructs possessed adequate convergent validity. Furthermore, CR and Cronbach's Alpha values above 0.70 demonstrate high internal consistency among the measurement items. These findings indicate that the measurement model fulfilled the validity and reliability criteria required for CB-SEM analysis. Consequently, the structural relationships among the research variables could be analyzed accurately and comprehensively.

Structural Model Evaluation

The structural model evaluation was conducted using Goodness-of-Fit indices to assess the suitability of the proposed research model. The analysis results indicate that the structural model achieved acceptable fit criteria, demonstrating that the proposed empirical model was statistically appropriate for explaining the relationships among behavioral and technological variables affecting audit quality. The RMSEA value was below 0.08, while the CFI, TLI, and GFI values exceeded the recommended threshold of 0.90. These findings confirm that the integrated model successfully explained the determinants of audit quality among auditors in Indonesia. Furthermore, the model fit results

indicate that the conceptual framework developed in this study was empirically supported.

Table 4. Goodness-of-Fit Results

Goodness-of-Fit Index	Cut-Off Value	Result	Evaluation
Chi-Square	Small Expected	241.384	Good Fit
RMSEA	≤ 0.08	0.049	Good Fit
CFI	≥ 0.90	0.947	Good Fit
TLI	≥ 0.90	0.939	Good Fit
GFI	≥ 0.90	0.918	Good Fit

Source: Processed Research Data using AMOS (2026)

The findings in Table 4 indicate that the proposed structural model achieved satisfactory Goodness-of-Fit criteria for CB-SEM analysis. The RMSEA value below 0.08 indicates low estimation error and acceptable model approximation quality. Similarly, the CFI, TLI, and GFI values above 0.90 demonstrate strong model fit and confirm that the empirical model was statistically appropriate for hypothesis testing. These findings also indicate that the integrated behavioral and technological framework developed in this study successfully explained audit quality determinants in contemporary auditing environments. Therefore, the structural model evaluation supports the feasibility of the proposed research model.

Hypothesis Testing Results

Hypothesis testing was conducted using path coefficient analysis and Critical Ratio (CR) values within the CB-SEM structural model. The findings indicate that auditor independence, professional skepticism, auditor ethics, and digital audit competence positively affected audit quality, while time pressure negatively affected audit quality. All hypotheses were statistically supported because the CR values exceeded 1.96 and the p-values were below 0.05. These findings demonstrate that behavioral and technological factors significantly influence audit quality in contemporary auditing environments. The analysis also confirms that the integrated empirical framework developed in this study was capable of explaining audit quality determinants comprehensively.

Table 5. Hypothesis Testing Results

Hypothesis	Relationship	Estimate	CR	P-value	Result
H1	Auditor Independence → Audit Quality	0.312	4.281	0.000	Supported
H2	Professional Skepticism → Audit Quality	0.287	3.964	0.000	Supported
H3	Time Pressure → Audit Quality	-0.241	3.517	0.001	Supported
H4	Auditor Ethics → Audit Quality	0.354	4.739	0.000	Supported
H5	Digital Audit Competence → Audit Quality	0.298	4.115	0.000	Supported

Source: Processed Research Data using AMOS (2026)

The findings in Table 5 indicate that auditor ethics had the strongest positive influence on audit quality, followed by auditor independence, digital audit competence, and professional skepticism. These findings suggest that auditors' ethical commitment, objectivity, critical evaluation, and technological capability significantly contribute to improving audit quality in Indonesia. Meanwhile, time pressure negatively affected audit quality, indicating that excessive workload and audit deadline constraints reduced auditors' effectiveness in conducting audit procedures. The results also confirm that digital audit competence has become increasingly important due to the growing implementation of digital audit systems and technology-assisted audit procedures. Therefore, this study demonstrates empirical novelty by integrating behavioral and technological determinants simultaneously into a single CB-SEM framework for explaining audit quality in contemporary auditing environments.

Structural Model of Behavioral and Technological Determinants of Audit Quality

The structural model analysis using CB-SEM with AMOS demonstrated that the proposed research model successfully explained the relationships among behavioral and technological variables affecting audit quality. The model also produced an R² value of 0.68, indicating that 68% of the variance in audit quality was explained by auditor independence, professional skepticism, time pressure, auditor ethics, and digital audit competence. These findings indicate that the integrated model possessed strong explanatory power in explaining audit quality determinants among auditors in Indonesia. Furthermore, the results confirm that behavioral and technological dimensions simultaneously play important roles in strengthening audit quality within contemporary auditing environments.

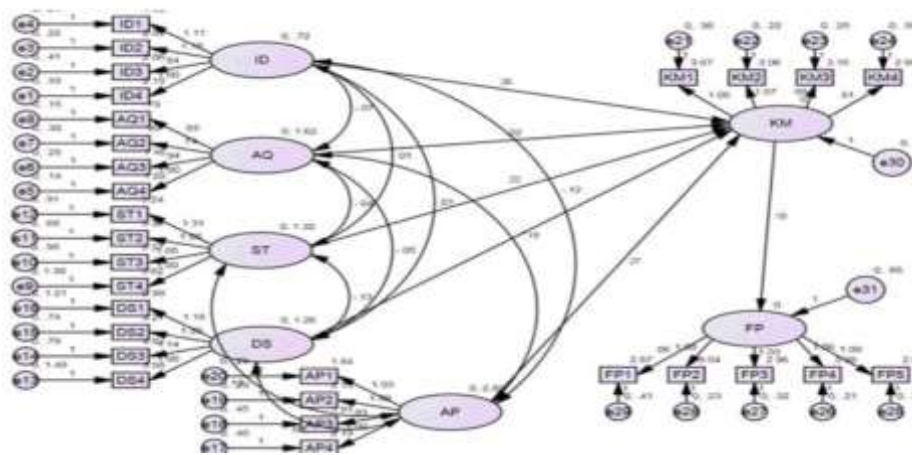


Figure 2. Structural Equation Model

Source: Processed Research Data using AMOS (2026)

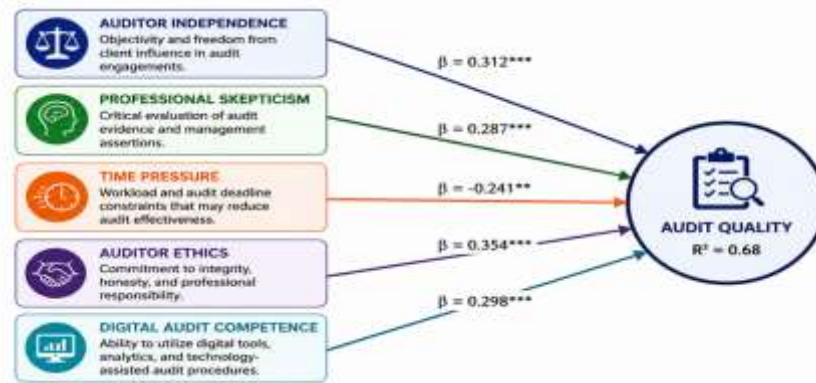


Figure 3. Structural Model of Behavioral and Technological Determinants of Audit Quality (Standardized Estimates)

Figure 2 demonstrates that auditor ethics had the strongest positive effect on audit quality ($\beta = 0.354$; $p < 0.001$), followed by auditor independence ($\beta = 0.312$; $p < 0.001$), digital audit competence ($\beta = 0.298$; $p < 0.001$), and professional skepticism ($\beta = 0.287$; $p < 0.001$). These findings indicate that auditors' ethical commitment, objectivity, critical thinking, and technological capability significantly improved audit quality in contemporary auditing environments. Meanwhile, time pressure negatively affected audit quality ($\beta = -0.241$; $p < 0.01$), indicating that excessive workload and strict audit deadlines reduced auditors' effectiveness in conducting comprehensive audit procedures. The R^2 value of 0.68 also confirms that the proposed model possessed strong explanatory power in explaining audit quality determinants among auditors in Indonesia.

DISCUSSION

The findings of this study indicate that auditor independence positively affects audit quality among auditors in Indonesia. This result confirms that independent auditors tend to perform audit procedures more objectively and are less influenced by client interests during audit engagements. Agency Theory explains that auditor independence functions as a monitoring mechanism to reduce conflicts of interest and information asymmetry between management and stakeholders, thereby strengthening the credibility of financial reporting (Jensen & Meckling, 2021). The positive coefficient value obtained in this study demonstrates that stronger auditor independence contributes significantly to improving audit quality in contemporary auditing environments. These findings are consistent with the study conducted by Martínez-Ferrero et al. (2022), which found that auditor independence improves audit reliability and professional judgment quality in complex business environments. Similarly, Putra and Haryanto (2023) reported that Indonesian auditors with stronger independence were more capable of maintaining audit objectivity under organizational pressure. However, this study differs from previous studies because it integrates independence simultaneously with behavioral and technological dimensions within a single CB-SEM framework. Therefore, the novelty of this study lies in its comprehensive empirical model that combines traditional behavioral factors with technological competence in explaining audit quality.

The results also demonstrate that professional skepticism positively affects audit quality. Auditors with stronger skeptical attitudes tend to evaluate audit evidence more critically and identify potential financial misstatements more effectively. Cognitive Theory explains that professional skepticism reflects auditors' analytical thinking process in evaluating information and making professional judgments objectively (Neisser, 2022). In contemporary auditing environments characterized by increasingly complex financial transactions, skeptical auditors are required to maintain critical evaluation during audit engagements. The findings of this study support the research conducted by Brazel et al. (2021), who found that professional skepticism significantly improves fraud detection capability and audit judgment accuracy. Likewise, Sihombing and Adiwibowo (2024) explained that skeptical auditors in Indonesia were more capable of detecting irregularities in financial reporting practices. Nevertheless, this study extends previous findings by integrating professional skepticism with digital audit competence within the same empirical model. Consequently, the study highlights that professional skepticism remains highly relevant even in technology-assisted auditing environments, which becomes one of the important contributions of this research.

Furthermore, this study found that time pressure negatively affects audit quality. Excessive workload and strict audit deadlines reduced auditors' effectiveness in performing comprehensive audit procedures. Organizational Stress Theory explains that excessive work pressure may decrease professional performance quality and increase the likelihood of dysfunctional behavior within organizational settings (Robbins & Coulter, 2021). In auditing practice, auditors frequently face time constraints that force them to complete audit tasks within limited reporting periods. The negative relationship identified in this study confirms the findings of Sweeney and Pierce (2021), who argued that high time pressure encourages premature audit judgments and reduced audit procedures. Similar findings were also reported by Kurniasih and Prasetiono (2023), who found that Indonesian auditors experiencing high workload pressure tended to demonstrate lower audit effectiveness and professional skepticism. However, this study differs from prior studies because it simultaneously evaluates time pressure alongside digital audit competence and auditor ethics within one integrated CB-SEM model. This integrated analysis provides broader empirical insight regarding how workload pressure interacts with other behavioral and technological dimensions affecting audit quality in Indonesia.

The findings additionally reveal that auditor ethics had the strongest positive influence on audit quality among all research variables. Ethical auditors are more likely to comply with professional standards, maintain integrity, and avoid dysfunctional audit behavior during audit engagements. Deontological Ethics Theory explains that professional actions should be guided by moral obligations, honesty, and responsibility regardless of situational pressures or personal interests (Beauchamp & Bowie, 2020). The strong influence of auditor ethics identified in this study indicates that ethical behavior remains the most dominant determinant of audit quality in contemporary auditing environments. These findings support the study conducted by Westermann et al. (2021), which concluded that ethical

commitment significantly improves audit reliability and public trust in audit opinions. In Indonesia, Firmansyah and Irawan (2024) similarly found that ethical auditors were more consistent in maintaining professional standards despite organizational pressures. Nevertheless, this study provides empirical novelty by demonstrating that auditor ethics remain highly influential even when technological capability and digital audit systems are increasingly implemented within audit practices. Therefore, the findings emphasize that technological transformation in auditing cannot replace the importance of ethical commitment and professional integrity.

Finally, this study found that digital audit competence positively affects audit quality, indicating that auditors with stronger technological capability are more effective in conducting audit procedures within digitalized auditing environments. Technology Acceptance Theory explains that individuals' ability to utilize technology significantly influences their performance effectiveness and decision-making quality within professional environments (Davis & Venkatesh, 2021). The increasing implementation of digital audit systems, audit analytics, and technology-assisted procedures has transformed the auditing profession and required auditors to adapt technologically. The findings support the research conducted by Alles and Gray (2021), which explained that digital audit competence improves auditors' ability to process large volumes of financial information and detect financial irregularities more efficiently. Similar results were reported by Pramono and Kusuma (2024), who found that technological capability strengthened audit effectiveness among Indonesian auditors using digital audit systems. The novelty of this study lies in integrating digital audit competence together with behavioral determinants such as independence, skepticism, ethics, and time pressure within a single CB-SEM framework. This integration demonstrates that contemporary audit quality is not solely influenced by traditional behavioral dimensions but also by auditors' technological adaptability in responding to increasingly digital audit environments.

CONCLUSIONS AND RECOMMENDATIONS

This study concludes that auditor independence, professional skepticism, auditor ethics, and digital audit competence positively and significantly affect audit quality among auditors in Indonesia, while time pressure negatively affects audit quality. The findings indicate that behavioral and technological competencies simultaneously play important roles in strengthening audit quality within contemporary auditing environments. Auditor ethics emerged as the strongest determinant of audit quality, demonstrating that integrity, honesty, and professional responsibility remain fundamental aspects of reliable auditing practices. In addition, the structural model produced an R^2 value of 0.68, indicating that 68% of audit quality variance was explained by auditor independence, professional skepticism, time pressure, auditor ethics, and digital audit competence. These findings confirm that audit quality is influenced not only by technical auditing standards but also by auditors' behavioral characteristics and technological adaptability in responding to increasingly digitalized auditing environments.

Practically, audit firms and professional institutions are recommended to strengthen auditor independence through stricter governance systems and effective supervision mechanisms to minimize external pressure during audit engagements. Organizations should also enhance professional skepticism and ethical behavior through continuous professional training, ethics-based learning, and fraud detection development programs. Furthermore, effective workload management and more proportional audit planning are necessary to reduce excessive time pressure that may impair audit effectiveness. Audit institutions are additionally encouraged to improve auditors' digital audit competence through training in audit analytics, digital audit systems, and technology-assisted audit procedures. Overall, strengthening behavioral and technological competencies is essential for improving audit quality and maintaining public trust in the auditing profession amid increasingly dynamic business environments.

ADVANCED RESEARCH

This study has several limitations that provide opportunities for future research development. First, although the respondents covered auditors from various regions in Indonesia, the study focused only on behavioral and technological determinants without incorporating organizational and environmental variables that may also influence audit quality. Second, the study employed a quantitative cross-sectional approach, which limited deeper exploration of auditors' experiences and professional challenges in contemporary auditing environments. Third, this study only examined direct relationships among variables using CB-SEM analysis without exploring potential mediating or moderating effects. Future studies are recommended to incorporate additional variables such as organizational culture, audit experience, emotional intelligence, leadership style, and audit risk management to develop a broader audit quality model. Researchers are also encouraged to apply mixed-method or longitudinal approaches and further examine the role of artificial intelligence, big data analytics, and emerging digital audit technologies in shaping audit quality within future auditing practices.

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