Proceeding of International Bussiness and Economic Conference (IBEC) Vol. 5 No. 1, pp. 464-477, November, 2026
http://conference.eka-prasetya.ac.id/index.php/ibec

The Influence of Digital Transformation, Auditor Independence, and Auditor Competence on Audit Quality at Public Accounting Firms in Medan City

Aurelia Wijaya[1], Anton Eka Saputra[2], Alex Septyanus Solid Khosasi[3], Nitia Susmita[4]
Sekolah Tinggi Ilmu Ekonomi Eka Prasetya[1,2,3,4]
Jl. Merapi No.8, Pusat Pasar, Kec. Medan Kota, Kota Medan, North Sumatra, 20212, Indonesia

Corresponding author: aureliawijaya33@email.com

ABSTRACT

This research aims to determine the effect of Digital Transformation, Auditor Independence, and Auditor Competence on Audit Quality both partially and simultaneously for auditors working at Public Accounting Firms in Medan City. The analysis method used is multiple linear regression analysis with the regression equation Audit Quality = 0.753 + 0.158 Digital Transformation + 0.307 Auditor Independence + 0.218 Auditor Competence. The partial research results show that the Digital Transformation variable has a t-count value of 1.910 with a significance level of 0.061 > 0.05. Therefore, the first hypothesis is rejected. The partial research results show that the Auditor Independence variable has a t-count value of 4.553 with a significance level of 0.000 < 0.05. Therefore, the second hypothesis is accepted. The partial research results show that the Auditor Competence variable has a t-count value of 2.262 with a significance level of 0.028 < 0.05. Therefore, the third hypothesis is accepted. The simultaneous research results show that Digital Transformation, Auditor Independence, and Auditor Competence have an F-count value of 22.647 with a significance level of 0.000 < 0.05. Based on this, the fourth hypothesis in this study is accepted.

Keywords: Audit Quality, Auditor Competence, Auditor Independence, Digital Transformation, Public Accounting Office

INTRODUCTION

The development of digital technology has brought changes to various business sectors, including the audit profession. The use of Artificial Intelligence (AI), Big Data Analytics, Cloud Computing, Computer Assisted Audit Techniques (CAATs), and remote auditing enables auditors to perform audit more effectively and efficiently. However, Robi'ah et al. (2025) state that technology adoption requires adequate auditor competence and independence to maintain audit quality. Afrizal et al. (2024) explain that digital transformation requires human resources with digital skills and adaptability. Furthermore, Lubis et al. (2026) show that digitalization positively and significantly affects operational efficiency.

The development of this technology must ultimately be accompanied by efforts to maintain audit quality. Audit quality in Indonesia remains a concern for regulators. According to a press release from PPPK, in 2024, 39 written warning sanctions, 13 sanctions restricting certain entities, 4 sanctions limiting audit services, and 1 revocation of Public Accountant licenses were imposed due to violations of professional standards (Kementerian Keuangan Republik Indonesia, 2025). This condition indicates that audit quality still needs to be continuously improved to maintain public trust in the auditing profession.

Various studies also show different results regarding the factors that influence audit quality. Elsayed & Abouelela (2026) found that digital transformation has a positive effect on audit quality. Hubais et al. (2023) found that auditor independence and auditor competence have a positive and significant effect on audit quality. Meanwhile, Prabowo & Suhartini (2021) found that auditor independence has a positive effect on audit quality. Susanto et al. (2022) also found that auditor competence has a positive effect on audit quality. However, previous research still shows differences. Rasuli et al. (2024) found that auditor independence and information technology do not have a significant effect on audit quality, while Pane (2021) found that auditor independence does not affect audit quality at public accounting firms in Medan.

These inconsistent findings indicate a research gap regarding the factors influencing audit quality, particularly the role of digital transformation, auditor independence, and auditor competence. Previous studies have examined these factors with different results, while their combined effect on audit quality among auditors working at Public Accounting Firms in Medan City remains limited. Therefore, this study examines digital transformation, auditor independence, and auditor competence within a single research model to provide empirical evidence on their effects on audit quality. The objective of this study is to determine whether digital transformation, auditor independence, and auditor competence affect audit quality, both partially and simultaneously, among auditors working at Public Accounting Firms in Medan City.

LITERATURE REVIEW

Digital Transformation

According to Rosmalina et al. (2025), digital transformation is the integration of digital technology into organizational activities to improve efficiency, effectiveness, and value creation. Cöster et al. (2023) describe it as changes in organizational structures and routines through digital information, while Ifenthaler et al. (2021) emphasize the adoption of digital technology, work methods, and a digital mindset to enhance work effectiveness. In auditing, digital transformation is measured through the utilization of digital technology, data and digital analytics (Rosmalina et al., 2025), remote auditing (Hajaya et al., 2025), and audit process automation (Candratio et al., 2023). Tannia & Afrida (2025) examined the influence of digitalization and human resource competence on financial performance, demonstrating the relevance of digitalization in supporting organizational performance.

Digital transformation can improve audit quality by helping auditors process and analyze audit data more efficiently, evaluate audit evidence, and identify potential misstatements. However, technology adoption does not automatically improve audit quality because its effectiveness depends on auditors' ability to use and adapt to digital technologies. Napitupulu et al. (2023) found that remote auditing does not affect audit quality, indicating that technological adoption alone may not be sufficient to improve audit quality. Therefore, the effectiveness of digital transformation in the audit process may depend on how well auditors utilize the technology. Based on this relationship, the first hypothesis is proposed:

H1: Digital Transformation affects Audit Quality.

Auditor Independence

Hanifah et al. (2024) state that auditor independence is an attitude of being free from external influence, enabling auditors to provide objective assessments during the audit process. Azis (2026) defines auditor independence as a mental attitude free from influence, control, or dependence on others in examining financial statements. Aprilady et al. (2023) describe independence as unbiased behavior that is not subject to pressure from certain parties in decision-making. The indicators of auditor independence in this

study include programming independence, investigative independence, and reporting independence (Hanifah et al., 2024), as well as work pressure and audit fees (Hamid et al., 2025).

Auditor independence can improve audit quality because independent auditors are able to evaluate audit evidence objectively and make professional judgments without inappropriate influence from clients or other parties. Client pressure and economic considerations, including audit fees, may create threats to independence and affect auditors' objectivity in performing audit procedures and reporting findings. Irawan et al. (2022) found that time pressure significantly affects the premature termination of audit procedures at a Public Accounting Firm, indicating that work pressure may influence auditors' compliance with audit procedures. Hubais et al. (2023) found that auditor independence has a positive and significant effect on audit quality, while Prabowo & Suhartini (2021) found that auditor independence has a positive effect on audit quality. Conversely, Rasuli et al. (2024) and Pane (2021) found that auditor independence does not significantly affect audit quality. These findings indicate that auditor independence remains an important factor to be examined in relation to audit quality. Based on this relationship, the second hypothesis is proposed:

H2: Auditor Independence affects Audit Quality.

Auditor Competence
Elisabeth et al. (2023) state that auditor competence is the ability of auditors that includes knowledge, skills, and experience in performing audit tasks professionally. Aulia et al. (2026) explain that auditor competence is an important determinant of the quality of the audit process and its results, while Nuansari et al. (2025) describe it as an internal factor that supports auditors in detecting fraud. The indicators of auditor competence in this study include knowledge of auditing and the audited field and audit experience (Elisabeth et al., 2023), as well as digital literacy and information technology (Kurniawati & Primasatya, 2024) and continuous learning (The Institute of Internal Auditors, 2025).

Auditor competence can improve audit quality because adequate knowledge enables auditors to understand accounting information and auditing standards, while skills and experience support the evaluation of audit evidence, professional judgment, and detection of potential misstatements. Digital literacy and continuous learning are also important for adapting to technological developments and changes in audit practices. Fanny & Situmorang (2025) found that human resource competence has a significant effect on fraud prevention, indicating that adequate competence supports individuals in performing their responsibilities and addressing potential irregularities. Daeli et al. (2026) found that auditor experience has a positive and significant effect on the ability to detect fraud, while Panggabean et al. (2026) found that auditor experience has a positive and significant effect on audit quality at public accounting firms in Medan City. Susanto et al. (2022) also found that auditor competence has a positive effect on audit quality. Therefore, higher auditor competence is expected to support better audit quality. Based on this relationship, the third hypothesis is proposed:

H3: Auditor Competence affects Audit Quality.

Audit Quality
Purba & Umar (2021) state that audit quality is the ability of auditors to conduct audits in accordance with professional standards, thus producing reliable audit reports. Furthermore, Puspaningsih & Larasati (2024) explain that audit quality is the ability of auditors to identify and report misstatements found in the client's accounting system. On the other hand, Mustika et al. (2025) state that audit quality is a multidimensional concept that reflects the auditor's ability to detect and report material misstatements.

According to Purba & Umar (2021), the indicators of audit quality in this study include:

1. Compliance with audit standards.
2. Auditor performance.
3. Professional caution

Digital Transformation, Auditor Independence, Auditor Competence, and Audit Quality

Digital transformation, auditor independence, and auditor competence are interrelated factors that can contribute to audit quality. The use of digital technology can support auditors in processing information and performing audit procedures, while auditor independence ensures that audit judgments are made objectively and free from inappropriate influence. In addition, auditor competence enables auditors to apply their knowledge, skills, experience, and technological capabilities effectively throughout the audit process. Therefore, the combination of these three factors is expected to support the achievement of higher audit quality. Based on this relationship, the fourth hypothesis is proposed:

H4: Digital Transformation, Auditor Independence, and Auditor Competence simultaneously affect Audit Quality.

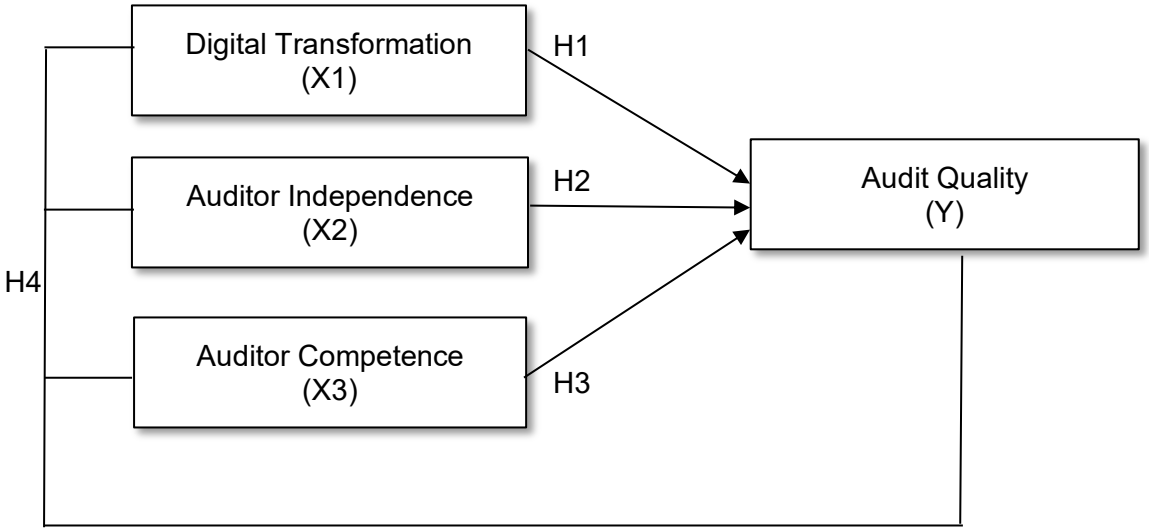


Figure 1. Conceptual Framework

The hypothesis in this research is:

H_1: Digital Transformation affects Audit Quality.
H_2: Auditor Independence affects Audit Quality.
H_3: Auditor Competence affects Audit Quality.
H_4: Digital Transformation, Auditor Independence, and Auditor Competence simultaneously affect Audit Quality.

RESEARCH METHOD

This research uses a quantitative approach with associative research type to analyze the influence of digital transformation, auditor independence, and auditor competence on audit quality. The research object is auditors working at Public Accounting Firms (KAP) in Medan City. The population in this study is all auditors working at Public Accounting Firms (KAP) in Medan City. According to the Directory of Public Accounting Firms of the Indonesian Institute of Public Accountants (IAPI) in 2026 IAPI 2026, there are 23 Public Accounting Firms operating in Medan City. Since there is no exact data on the number

of auditors at each KAP, the research population is determined as all auditors working at KAP in Medan City. The sampling technique uses convenience sampling, which is a non-probability sampling technique that selects respondents based on ease of access and their willingness to participate in the research (Andradei, 2021).

The data used is primary data obtained through the distribution of questionnaires directly. The instrument was based on indicators of digital transformation, auditor independence, auditor competence, and audit quality. Items used a five-point Likert scale, namely 1 = Strongly Disagree (STS), 2 = Disagree (TS), 3 = Neutral (N), 4 = Agree (S), and 5 = Strongly Agree (SS). The questionnaire consisted of 8 items for Digital Transformation, 10 items for Auditor Independence, 8 items for Auditor Competence, and 6 items for Audit Quality.

Data were analyzed using IBM SPSS Statistics. The analysis stages include validity testing, reliability testing, classical assumption testing (normality test, multicollinearity test, and heteroscedasticity test), multiple linear regression analysis, partial test (t-test), simultaneous test (F-test), and coefficient of determination (R^2).

RESULTS

Validity Test

Table 1.
Validity Test Results

No	R_{count}	R_{table}	Results
X1.1	0,923	0,361	Valid
X1.2	0,923	0,361	Valid
X1.3	0,830	0,361	Valid
X1.4	0,821	0,361	Valid
X1.5	0,533	0,361	Valid
X1.6	0,860	0,361	Valid
X1.7	0,820	0,361	Valid
X1.8	0,843	0,361	Valid
X2.1	0,397	0,361	Valid
X2.2	0,775	0,361	Valid
X2.3	0,527	0,361	Valid
X2.4	0,832	0,361	Valid
X2.5	0,819	0,361	Valid
X2.6	0,704	0,361	Valid
X2.7	0,783	0,361	Valid
X2.8	0,800	0,361	Valid
X2.9	0,740	0,361	Valid
X2.10	0,782	0,361	Valid
X3.1	0,872	0,361	Valid
X3.2	0,872	0,361	Valid
X3.3	0,794	0,361	Valid
X3.4	0,707	0,361	Valid
X3.5	0,635	0,361	Valid
X3.6	0,710	0,361	Valid
X3.7	0,757	0,361	Valid
X3.8	0,680	0,361	Valid
Y1	0,851	0,361	Valid
Y2	0,878	0,361	Valid
Y3	0,869	0,361	Valid
Y4	0,869	0,361	Valid
Y5	0,718	0,361	Valid

Y6	0,796	0,361	Valid

Source : Data Processing Results, 2026

All indicators of Digital Transformation (X1), Auditor Independence (X2), Auditor Competence (X3), and Audit Quality (Y) have r-count values greater than r-table. Therefore, all questionnaire items are valid and suitable for the research.

Reliability Test

Table 2.
Reliability Test Results

Variables	Cronbach's Alpha	Results
Digital Transformation	0,6	0,915
Auditor Independence	0,6	0,866
Auditor Competence	0,6	0,891
Audit Quality	0,6	0,910

Source : Data Processing Results, 2026

Cronbach's Alpha values for all research variables are greater than 0.6. Therefore, all research instruments are reliable and suitable for data collection.

Descriptive Statistical Test

Table 3.
Descriptive Statistical Test Results

	N	Min	Max	Mean	Std. Deviation
Digital Transformation	60	30	40	35.05	3.591
Auditor Independence	60	33	50	42.92	4.085
Auditor Competence	60	31	40	35.53	3.412
Audit Quality	60	24	30	27.20	2.711
Valid N (listwise)	60				

Source : Data Processing Results, 2026

Descriptive statistical show 60 respondents for all variables. Digital Transformation has a minimum of 30 and a maximum of 40, mean of 35.05 and standard deviation of 3.591. Auditor Independence has a minimum of 33 and a maximum of 50, mean of 42.92 and standard deviation of 4.085. Auditor Competence has a minimum of 31 and a maximum of 40, mean of 35.53 and standard deviation of 3.412. Meanwhile, the Audit Quality has a minimum of 24 and a maximum of 30, mean of 27.20 and standard deviation of 2.711.

Normality Test

Table 4.
Result of Kolmogorov-Smirnovs Normality Test

		Unstandardized Residual
N		60
Normal Parametersa,b	Mean	.0000000

	Std. Deviation	1.82223493
Most Extreme Differences	Absolute	.076
	Positive	.076
	Negative	-.073
Test Statistic		.076
Asymp. Sig. (2-tailed)		.200c,d

Source : Data Processing Results, 2026

The One-Sample Kolmogorov-Smirnov Test show an Asymp. Sig. (2-tailed) value of 0.200 > 0.05 , indicating normally distributed residual data.

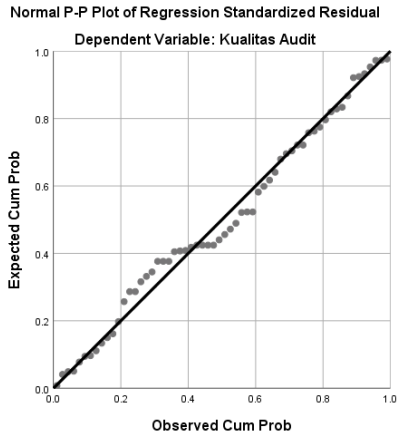


Figure 2. Normal Probability Plot of Regression

Source : Data Processing Results, 2026

The Normal P-P Plot shows point distributed around and following the diagonal line, indicating normally distribution.

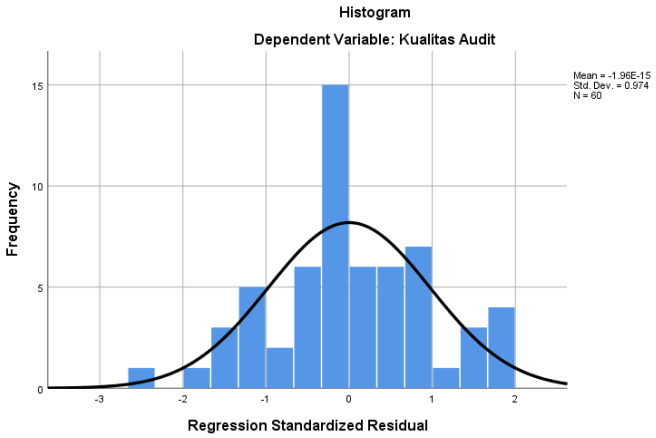


Figure 3. Histogram

Source : Data Processing Results, 2026

The histogram also indicates normally distributed because the pattern resembles a normal curve and relatively balanced between the right and left sides.

Heteroscedasticity Test

Table 5.
Glejser Test

Model		t	Sig.
1	(Constant)	1.699	.095
	Digital Transformation	-.685	.496
	Auditor Independence	-.578	.566
	Auditor Competence	.119	.906
a. Dependent Variable: ABS_RES			

Source : Data Processing Results, 2026

The Glejser Test produces significance values for Digital Transformation is 0.496, Auditor Independence is 0.566, and Auditor Competence is 0.906. All of these significance values are greater than 0.05, so the data does not exhibit symptoms of heteroscedasticity.

Multicollinearity Test

Table 6.
Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Digital Transformation	.676	1.480
	Auditor Independence	.779	1.283
	Auditor Competence	.550	1.817

Source : Data Processing Results, 2026

Based on the results of the multicollinearity test, the Digital Transformation variable has a Tolerance value of 0.676 and a VIF of 1.480, the Auditor Independence variable has a Tolerance value of 0.779 and a VIF of 1.283, while the Auditor Competence variable has a Tolerance value of 0.550 and a VIF of 1.817. All variables have a Tolerance value > 0.10 and VIF < 10, so it can be concluded that all variables do not exhibit multicollinearity symptoms.

Multiple Linear Regression Analysis
The multiple linear model is described by the formula:

$$Y = a + b1X1 + b2X2 + b3X3 + e$$

Table 7.
Multiple Linear Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	.753	3.275	
	Digital Transformation	.158	.082	.209

	Auditor Independence	.307	.068	.463
	Auditor Competence	.218	.096	.274

Source : Data Processing Results, 2026

Audit Quality = 0.753 + 0.158 Digital Transformation + 0.307 Auditor Independence + 0.218 Auditor Competence + e

Based on the results of multiple linear regression tests, it can be concluded that:

1. The constant of 0.753 indicates the predicted Audit Quality when the independent variables are zero.
2. The Digital Transformation coefficient of 0.158 indicates that one unit increase is associated with a 0.158 increase in Audit Quality.
3. The Auditor Independence coefficient of 0.307 indicates that one unit increase is associated with a 0.307 increase in Audit Quality.
4. The Auditor Competence coefficient of 0.218 indicates that one unit increase is associated with a 0.218 increase in Audit Quality.

Test of Partial Significance (T-test)

Table 8.
T-test Results

Model		t	Sig.
1	(Constant)	.230	.819
	Digital Transformation	1.910	.061
	Auditor Independence	4.553	.000
	Auditor Competence	2.262	.028

Source : Data Processing Results, 2026

Based on the results of the t-test, it can be concluded that:

1. Digital Transformation has a t-value of 1.910 < 2.003 and significance of 0.061 > 0.05. Therefore, it does not significantly effect Audit Quality.
2. Auditor Independence has a t-value of 4.553 > 2.003 and significance of 0.000 < 0.05. Therefore, it significantly effect Audit Quality.
3. Auditor Competence has a t-value of 2.262 > 2.003 and significance of 0.028 < 0.05. Therefore, it significantly effect Audit Quality.

Simultaneous Significance Test (F test)

Table 9.
F test Results

Model		F	Sig.
1	Regression	22.647	.000b
	Residual		
	Total		

Source : Data Processing Results, 2026

The F-test gives an F-value of 22.647 > 2.769 with significance of 0.000 < 0.05. Thus, Digital Transformation, Auditor Independence, and Auditor Competence simultaneously have a significant effect on Audit Quality.

Coefficient of Determination Test

Table 10.
Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of Estimate
1	.740a	.548	.524	1.870

Source : Data Processing Results, 2026

The R Square value is 0.548, indicating that Digital Transformation, Auditor Independence, and Auditor Competence explain 54.8% of the variation in Audit Quality, while the remaining 45.2% is explained by other variables.

DISCUSSION

The Effect of Digital Transformation on Audit Quality
Digital Transformation has a t-value of 1.910 < 2.003 and significance of 0.061 > 0.05. These results indicate that Digital Transformation does not have a significant effect on Audit Quality. This research finding is in line with Ekandari & Trisnawati (2026), who found that the digitization of audit procedures does not significantly affect audit quality. Additionally, the study by Napitupulu et al. (2023) also found that remote audits do not affect audit quality because auditors are still adapting to the use of technology in conducting audits. On the other hand, Fang et al. (2024) also explained that in the early stages of digital transformation, the mismatch between auditor competencies and technological demands can hinder audit quality, while an increase in digital maturity can enhance audit quality through improved auditor independence. Thus, the implementation of digital transformation does not necessarily directly improve audit quality if it is not supported by the readiness and ability of auditors to effectively utilize technology.

The Effect of Auditor Independence on Audit Quality
Auditor Independence has a t-value of 4.553 > 2.003 and significance of 0.000 < 0.05. This result indicates that Auditor Independence has a significant effect on Audit Quality. This research finding is in line with Pinatik (2021), who found that auditor independence positively and significantly affects audit quality. This result is also consistent with Tjan et al. (2024), who concluded that auditor independence positively influences audit quality. Thus, the better the independence possessed by the auditor, the better the quality of the audit produced.

The Effect of Auditor Competence on Audit Quality
Auditor Competence has a t-value of 2.262 > 2.003 and significance of 0.028 < 0.05. This result indicates that Auditor Competence has a significant effect on Audit Quality. This research finding is in line with Ramadhan et al. (2025), who explained that auditor competence is one of the important factors in improving audit quality. This result is also supported by Khulsum et al. (2025), who stated that auditor competence positively influences audit quality. Thus, the better the auditor's competence, the better the quality of the audit produced.

The Effect of Digital Transformation, Auditor Independence, and Auditor Competence on Audit Quality
Based on the F test results, the calculated F value is 22.647 > 2.769 and significance of 0.000 < 0.05. This result indicates that Digital Transformation, Auditor Independence, and Auditor Competence simultaneously have a significant effect on Audit Quality. This shows that these three variables together can support the improvement of audit quality. Although Digital Transformation does not have a partial effect, when combined with Auditor Independence and Auditor Competence, all three together have a significant

influence on Audit Quality.

CONCLUSION

Digital Transformation does not significantly affect Audit Quality, while Auditor Independence and Auditor Competence significantly affect Audit Quality. Simultaneously, the three variables significantly affect Audit Quality. These findings indicate that independence and competence are important factors in audit quality, while digital transformation alone does not show a significant partial effect.

RECOMMENDATION

The results of this study are expected to serve as a reference for future research in developing studies on the factors that influence Audit Quality. Future research is recommended to use a larger number of respondents, expand the research area, and add other variables to obtain broader results.

REFERENCES

Afrizal, Gultom, P., Januarty, W., & Tiofanny, C. (2024). Jurnal Manajemen Bisnis Eka Prasetya (Eka Prasetya Journal of Management Studies) Studi Literatur: Pengembangan Talenta Digital untuk Transformasi Digital di Sektor Jasa Keuangan. In *Eka Prasetya Journal of Management Studies)* | *1MBEP* (Vol. 11, Number 1). http://www.jurnal.eka-prasetya.ac.id/index.php/

Andrade, C. (2021). The Inconvenient Truth About Convenience and Purposive Samples. *Indian Journal of Psychological Medicine*, *43*(1), 86–88. https://doi.org/10.1177/0253717620977000

Aprilady, S., Nasir, A., Hasan, M. A., & Natariasari, R. (2023). KUALITAS AUDIT DITINJAU DARI INDEPENDENSI, AUDIT TENURE, AUDIT FEE DAN DUE PROFESSIONAL CARE. *CURRENT : Jurnal Kajian Akuntansi Dan Bisnis Terkini*, *4*(2), 356–368. https://current.ejournal.unri.ac.id

Aulia, W., Rosyida, I. A., & Zulkarnaen, H. (2026). *AUDITING MODERN: KOMPETENSI AUDITOR, TATA KELOLA MANAJEMEN DAN DIGITALISASI*.

Azis, N. A. (2026). *INDEPENDENSI AUDITOR*. CV Luminary Press Indonesia. www.luminarypress.id

Candratio, E., Harita, M. P., Hartanto, A. D., & Hermawan, M. S. (2023). *Adoption of Robotic Process Automation in Auditing Process in Metropolitan Indonesia: A Qualitative Approach*. *10*(2), 21–28. http://jurnal.mdp.ac.id

Cöster, M., Danielson, M., Ekenberg, L., Gullberg, C., Titlestad, G., Westelius, A., & Wettergren, G. (2023). *Digital Transformation: Understanding Business Goals, Risks, Processes, and Decisions*. https://doi.org/https://doi.org/10.11647/OBP.0350

Daeli, L., Situmorang, F., Marpaung, L. W., & Nailufar, A. (2026). Pengaruh Sikap Skeptisisme Profesional Auditor dan Pengalaman Auditor Terhadap Kemampuan Mendeteksi Fraud. *Jurnal Minfo Polgan*, *15*(1), 582–590. https://doi.org/10.33395/jmp.v15i1.16096

Ekandari, S. A., & Trisnawati, R. (2026). Pengaruh Kecerdasan Emosional, Budaya Etis Organisasi, Digitalisasi Prosedur Audit, Pengalaman Auditor, dan Gaya Komunikasi Auditor Terhadap Kualitas Audit Di Era Digital. *Indonesian Journal of Digital Business*. https://ejournal.upi.edu/index.php/IJDB

Elisabeth, D. M., Deswanto, V., Silitonga, I. M., Astuti, W. B., Musfiroh, L., Darmayanti, N., Jefri, R., Herfina, M., Annisa, Triyani, A., & Darwanis. (2023). *AUDIT INTERNAL*.

Elsayed, M. F. M., & Abouelela, O. (2026). The Relationship Between Digital Transformation and Audit Quality in Emerging Economies: Do Audit Committee Characteristics Matter? *Journal of Risk and Financial Management*, *19*(3). https://doi.org/10.3390/jrfm19030204

Fang, F., Mo, D., & Chen, R. (2024). Enterprise digital transformation and audit quality: Empirical evidence from annual reports of Chinese listed companies. *Economics and Politics*, *36*(2), 1056–1075. https://doi.org/10.1111/ecpo.12280

Fanny, & Situmorang, F. (2025). The Effect Of Good Corporate Governance, Internal Control And Competence Of Human Resource On The Prevention Of Fraud (Case Study At Pt Britania Akademi Indonesia). In *Jl. Merapi* (Vol. 4, Number 1). http://conference.eka-prasetya.ac.id/index.php/ibec

Hajaya, K. Al, Alma'aitah, R. T., Salem, R. I. A., & Hutaibat, K. (2025). Understanding Challenges of Conventional Remote Auditing and AI-Enabled Remote IT Auditing: Audit Professionals' Perspective from an Emerging Economy. *Journal of Accounting & Organizational Change*.

Hamid, A., Soewarno, N., & Isnalita. (2025). Auditor Independence and Threats: Mediating Role of Auditor Ethics. *AKRUAL: Jurnal Akuntansi*, *17*(1), 2085–9643. https://doi.org/10.26740/jaj.v17n1.p.216-227

Hanifah, R. U., Sulistyawati, A. I., & Yulianti. (2024). *AUDITING Konsep & Teori Pemeriksaan Akuntansi*. http://www.usmpress.usm.ac.id

Hubais, A. S. A., Kadir, M. R. A., & Bilal, Z. O. (2023). The Impact of Auditor's Independence, Ethics, and Competency in Audit Quality: Using Auditor's Integrity as a Mediator in the Sultanate of Oman. *WSEAS Transactions on Computer Research*, *11*, 440–449. https://doi.org/10.37394/232018.2023.11.40

Ifenthaler, D., Hofhues, S., Egloffstein, M., & Helbig, C. (2021). Digital transformation of Learning Organizations. In *Digital Transformation of Learning Organizations*. Springer International Publishing. https://doi.org/10.1007/978-3-030-55878-9

Irawan, D., Rinaldi, M., & Ginting, I. M. (2022). *The Effect of Time Pressure and Supervision Actions on Premature Termination of Audit Procedures at the Syamsul Bahri TRB Public Accounting Firm* (Vol. 1, Number 1). http://conference.eka-prasetya.ac.id/index.php/ibec

Kementerian Keuangan Republik Indonesia. (2025). *Sanksi Tegas Akuntan Publik*. https://media.kemenkeu.go.id/getmedia/c92af57f-9591-40ad-9bf8-48fea7c4da5f/SP_4_2025_PPPK?ext=.pdf

Khulsum, U., Suryanto, T., Ali, J., & Wardana, H. Y. (2025). Breaking barriers in audit quality: The dynamic interactions of competence, time budget pressure, complexity,

and motivation in Indonesia landscape. *Social Sciences and Humanities Open*, *12*. https://doi.org/10.1016/j.ssaho.2025.101905

Kurniawati, S., & Primasatya, R. D. (2024). Model Pengembangan Kemampuan Auditor Dalam Tantangan Era Sosiety 5.0 Di Indonesia. *Owner*, *8*(1), 212–221. https://doi.org/10.33395/owner.v8i1.1891

Lubis, H. D., Situmorang, F., Naulufar, A., & Pane, Y. (2026). Pengaruh Implementasi Sistem Informasi Akuntansi dan Digitalisasi terhadap Efisiensi Operasional Perusahaan pada PT Alfascorpii Medan Cabang SM Raja. *Jurnal Minfo Polgan*, *15*(1), 633–643. https://doi.org/10.33395/jmp.v15i1.16105

Mustika, I., Sumarman, B., & Sari, A. P. (2025). *AUDITING 1*.

Napitupulu, B. E., Dewi, S., & Wijaya, A. (2023). The Effect Of Work Experience, Profesionalism And Remote Audit On Audit Quality. *International Journal of Informatics, Economics, Management and Science*, *2*(1), 15. https://doi.org/10.52362/ijiems.v2i1.999

Nuansari, N., Setiawan, T., & Olivia, T. (2025). PENGARUH WHISTLEBLOWING SYSTEM, KOMPETENSI AUDITOR, DAN MORALITAS INDIVIDU TERHADAP PENCEGAHAN FRAUD. *Jurnal Ekonomi & Ekonomi Syariah*, *8*(2), 1315–1329. https://doi.org/10.36778/jesya.v8i2.2188

Pane, Y. (2021). The Effect of Auditor Independence and Professionalism on Audit Quality at a Public Accounting Firm in Medan. *Eka Prasetya Journal of Management Studies) | 120MBEP*, *7*(2), 120–135. http://www.jurnal.eka-prasetya.ac.id/index.php/

Panggabean, I. L., Astuty, W., & Olivia, H. (2026). FRAUD RISK ASSESSMENT, AUDIT EXPERIENCE, AND AUDIT QUALITY: THE MODERATING ROLE OF PROFESSIONAL SKEPTICISM. *ECOBISMA (JURNAL EKONOMI, BISNIS DAN MANAJEMEN)*, *13*(1), 337–347. https://doi.org/10.36987/ecobi.v13i1.8115

Pinatik, S. (2021). The Effect of Auditor's Emotional Intelligence, Competence, and Independence on Audit Quality. *International Journal of Applied Business and International Management*, *6*(2), 55–67. https://doi.org/10.32535/ijabim.v6i2.1147

Prabowo, D. D. B., & Suhartini, D. (2021). The Effect of Independence and Integrity on Audit Quality: Is There A Moderating Role for E-Audit? *Journal of Economics, Business, & Accountancy Ventura*, *23*(3), 305–319. https://doi.org/10.14414/jebav.v23i3.2348

Purba, R., & Umar, H. (2021). *KUALITAS AUDIT & DETEKSI KORUPSI*.

Puspaningsih, A., & Larasati, I. S. (2024). Determinants of audit quality during the Covid-19 pandemic. *Jurnal Akuntansi Dan Auditing Indonesia*, *28*(2), 2024. https://doi.org/10.20885/jaai.vol28.i

Ramadhan, M. D., Sukmadilaga, C., & Mubarrok, A. (2025). A BIBLIOMETRIC ANALYSIS OF COMPETENCE, PROFESSIONAL SKEPTICISM, AND DIGITAL FORENSICS IN INVESTIGATIVE AUDIT QUALITY. *JRAK*, *17*(2), 401–413. https://doi.org/10.23969/jrak.v17i2.30663

Rasuli, M., Zarefar, A., Zarefar, A., & Johari, R. J. (2024). Professional Scepticism, Independence, Information Technology, Auditor Competence, And Audit Quality. *Jurnal Reviu Akuntansi Dan Keuangan*, *14*(1), 243–257. https://doi.org/10.22219/jrak.v14i1.29963

Robi'ah, S., Yuhertina, I., & Sholihatin, E. (2025). THE IMPACT OF DIGITALIZATION, AUDITOR COMPETENCE, AND INDEPENDENCE ON EXTERNAL AUDIT QUALITY: A SYSTEMATIC LITERATURE REVIEW WITH A REMOTE AUDITING PERSPECTIVE. *Jurnal Riset Akuntansi Mercu Buana*, *11*. https://doi.org/10.26486/jramb.v11i2.5004

Rosmalina, Judijanto, L., Sukiman, Putra, B. P. P., Rachman, D., Rustiyana, & Zulfa, I. (2025). *TRANSFORMASI DIGITAL (Teori, Perkembangan, dan Implementasi)*. www.greenpustaka.com

Susanto, H., Mulyani, S., Sukmadilaga, C., & Ghani, E. K. (2022). Sustaining Investigative Audit Quality through Auditor Competency and Digital Forensic Support: A Consensus Study. *Sustainability (Switzerland)*, *14*(22). https://doi.org/10.3390/su142215141

Tannia, C., & Afrida, F. (2025). The Influence of Digitalization and Human Resources Competence on the Financial Performance of Pondok Permai Restaurant. In *Jl. Merapi* (Vol. 4, Number 1). http://conference.eka-prasetya.ac.id/index.php/ibec

The Institute of Internal Auditors. (2025). *Kerangka Kerja Kompetensi Audit Internal*. https://www.theiia.org/globalassets/site/content/guidance/recommended/supplemental/practice-guides/global-practice-guide-internal-auditing-competency-framework/gpg_internal_auditing_competency_framework_indonesian.pdf

Tjan, J. S., Muslim, M., Alimin, A., Noch, M. Y., & Sonjaya, Y. (2024). Independence, Professional Skepticism, And Audit Quality: The Moderating Role Of Audit Fees. *Jurnal Akuntansi*, *28*(1), 40–60. https://doi.org/10.24912/ja.v28i1.1698