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The Role of Digital Audit Technology, Auditor Competence, and Independence in Improving Audit Quality to Support Smart and Sustainable Business at Public Accounting Firms in North Sumatra

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ABSTRACT

This study examines the associations of Digital Audit Technology, Auditor Competence, and Auditor Independence with Audit Quality among auditors at Public Accounting Firms (KAP) in North Sumatra. A quantitative cross-sectional survey design was employed, using saturated sampling involving all 60 auditors from five participating public accounting firms. Primary data were collected through questionnaires and analyzed using multiple linear regression with IBM SPSS Statistics 25. The results indicate that Auditor Competence was positively and significantly associated with Audit Quality (B = 0.407; $p < 0.001$), whereas Digital Audit Technology (B = 0.034; $p = 0.774$) and Auditor Independence (B = −0.153; $p = 0.459$) showed no statistically significant individual associations. The overall regression model was statistically significant, $F(3,56) = 7.470$, $p < 0.001$, explaining 28.6% of the variation in Audit Quality scores ($R^2 = 0.286$; adjusted $R^2 = 0.248$). These findings highlight the importance of auditor competence as a factor associated with audit quality within the surveyed firms. Although audit quality may be relevant to transparent and sustainable business practices, business sustainability was not directly examined in this study. The findings are limited to the five participating firms and do not establish causal relationships.

Keywords: Auditor Competence, Auditor Independence, Audit Quality, Digital Audit Technology, **Smart and Sustainable Business**

INTRODUCTION

Digital transformation increases audit efficiency but requires auditor competence and independence to maintain audit quality and support transparent, sustainable businesses. Audit quality depends on auditors' risk assessment, experience, and skepticism in evaluating evidence (Br. Panggabean et al., 2026). It increases public trust and supports effective corporate governance. (Frenky Situmorang, 2021) states that auditors with better knowledge, skills, education, training, and experience are more capable of performing quality audits. Professionalism and competence simultaneously have a significant effect on audit quality. An example related to audit quality is alleged corruption in Kualanamu Airport's Smart Airport project. An audit found indications of state losses of IDR 3.71 billion and nonfunctioning equipment, emphasizing the need for supervision and quality audits when applying technology (Sumut, 2024). Audit quality supports transparency, governance, and business sustainability. Bank Sumut's reported unqualified audit opinion for 2024 provides context for discussing financial-reporting credibility. It does not, by itself, establish business sustainability.(Sumut, 2025).

Digital audit technology represents the evolution of conventional auditing toward technology-based systems aimed at improving the efficiency, accuracy, and effectiveness of audit results (Mutiara et al., 2026). Digital transformation also extends to accounting information systems and financial reporting processes.(Yennata & Wahyuni, 2025) found that cloud-based accounting information systems and internal control were significantly associated with financial reporting quality, providing related evidence of the importance of technology in accounting practices.

The use of digital technology allows auditors to process large datasets, accelerate risk identification, and improve the reliability of audit evidence, thereby producing better audit quality. (Akuba & Amiruddinn, 2025) also found that audit technology has a significant effect on audit quality. However, the implementation of technology at various Public Accounting Firms remains less than optimal, requiring further examination in North Sumatra.

Auditor competence strongly supports audit quality, as business complexity and regulatory changes require auditors to continuously improve their professional competence. (Affandi, 2024) states that competence is an individual's ability to perform their work. In auditing, competence includes mastery of audit standards, professional experience, education, and training that support audit tasks. Studies by (Novatiani et al., 2024; Rizky & Dwi Astuti, 2023) show that auditor competence affects audit quality. However, improvements in auditor competence need further examination because technological developments require auditors to master digital skills in addition to technical auditing competence. Improved auditor competence does not necessarily improve audit quality. (Jao et al., 2023) found that auditor competence has a negative and insignificant effect on audit quality.

Auditor independence supports audit quality, but client pressure, long-term relationships, and economic interests may affect objectivity. (Casmadi et al., 2022) define independence as freedom from internal and external influences and pressures, allowing objective, fact-based audit decisions. Independence improves audit credibility and trust. (Putri Nugraheni Cahyaning R & Anisa Ari Suci, 2024) found that independence affects audit quality. However, independence does not always affect audit quality. (Richard et al., 2025) found a negative effect of auditor independence on audit quality at Public Accounting Firms (KAP) in Medan City. Increased independence is therefore not necessarily followed by improved audit quality. Studies report both positive and negative effects. (Saputra et al., 2023) found that independence and audit quality partially affect financial statement integrity. Conversely, (Pane, 2021) found no partial effect of independence on audit quality, while auditor professionalism affected audit quality at Public Accounting Firms in Medan. (Wahyuni et al., 2024) indicate that audit quality also requires professional attitudes and other supporting factors.

This study examines the relationship between digital audit technology, auditor competence, auditor independence, and perceived audit quality among auditors at five participating Public Accounting Firms in North Sumatra. The contribution of this study lies in providing empirical evidence on the individual and simultaneous relationships of these factors with perceived audit quality within the context of digital transformation in public accounting practices. By focusing on Public Accounting Firms in North Sumatra, this study offers context-specific insights into the factors associated with audit quality. Furthermore, smart and sustainable business is considered a broader practical implication of improved audit quality rather than an outcome directly measured or tested in this study.

LITERATURE REVIEW

Audit Quality

Audit quality is closely related to the proper execution of audit procedures and effective supervision. (Irawan et al., 2022) examined time pressure and supervisory actions in relation to premature termination of audit procedures at a Public Accounting Firm, highlighting the relevance of supervision and procedural compliance in the auditing process. According to (Francis, 2024), audit quality can be understood through different perspectives, including compliance with auditing standards, the effectiveness of audit procedures, and the reliability of audit outcomes. (Akuba & Amiruddinn, 2025) describe it as the ability to perform effective audit procedures using technology, professional competence, and independence to produce accurate, objective opinions that comply with auditing standards. (Novatiani et al., 2024) define it as audit effectiveness reflected in obtaining sufficient evidence, properly evaluating internal controls, and producing reports that improve financial information reliability. According to (Umar, 2021) audit quality can be evaluated through three dimensions: compliance with applicable auditing standards, personal qualities of auditors, and supervision quality. The first dimension includes audit planning, documentation of audit results, preparation of audit reports, and identification of audit findings. The second dimension emphasizes auditors' professional skepticism, while the third dimension concerns supervisory practices, including hierarchical supervision and mentoring. Although the original framework refers to the State Financial Audit Standards (SPKN), its applicability to Public Accounting Firms must be considered in relation to the nature of the audit engagements performed and the questionnaire items used in this study.

Digital Audit Technology

Analytical approaches are also relevant to identifying potential financial reporting irregularities. (Hajeriah Mualim et al., 2025) examined the Fraud Diamond, Beneish M-Score, and Dechow F-Score in detecting financial statement fraud, demonstrating the application of quantitative models in financial reporting risk assessment (Mutiara et al., 2026) define digital audit technology as the shift from conventional auditing to technology-based systems that improve audit efficiency, accuracy, and effectiveness. (Eulerich et al., 2023) describe it as digital technology that improves audit procedure effectiveness, expands testing, and strengthens audit risk identification. (Akuba & Amiruddinn, 2025) define it as using information technology throughout the audit to improve audit quality through faster, more accurate, and systematic data processing. (Mutiara et al., 2026) identify these indicators including the use of digital technology accelerates the collection of audit evidence, examination procedures become faster through automation and filtering features in audit tools, the ability to cover more samples/transactions with digital tools. more in-depth examinations of complex transactions, facilitating examinations across periods and systems, digital auditing produces better quality and structured results that are easy to account for, the use of technology improves the reliability of audit reports.

Auditor Competence

According to (Affandi, 2024), competence is an individual's ability to perform their work. (Novatiani et al., 2024) explain that auditor competence is a combination of knowledge, skills, and professional experience that enables auditors to perform audit processes effectively and detect errors and fraud in financial statements. (Rizky & Dwi Astuti, 2023) define auditor competence as the ability acquired through formal education, professional training, and continuous audit experience. According to (Muzahid, 2021) auditor

competence encompasses knowledge of accounting principles and auditing standards, institutional knowledge, formal education, professional training, specialized expertise, audit experience, and professional position. The original framework also includes indicators related to government institutions and previous government audit engagements. However, these indicators originate from a public-sector auditing context and may not directly represent the competencies required for private-sector audit engagements. Therefore, their relevance to the present study depends on the actual questionnaire items administered to auditors at the participating Public Accounting Firms.

Auditor Independence

(Casmadi et al., 2022) define auditor independence as freedom from internal and external influence or pressure when making objective, fact-based decisions. (Mardijuwono & Subianto, 2018) describe it as maintaining professional objectivity throughout an audit, basing assessments on evidence and professional judgment rather than client relationships or pressure. (Putri Nugraheni Cahyaning R & Anisa Ari Suci, 2024) define it as a mental attitude that allows auditors to act honestly, objectively, and impartially when examining and reporting actual conditions. (Yoanita & Farida, 2019) use these indicators including client relationships, pressure from clients, auditor review, non-audit services provided by the Public Accounting Firm

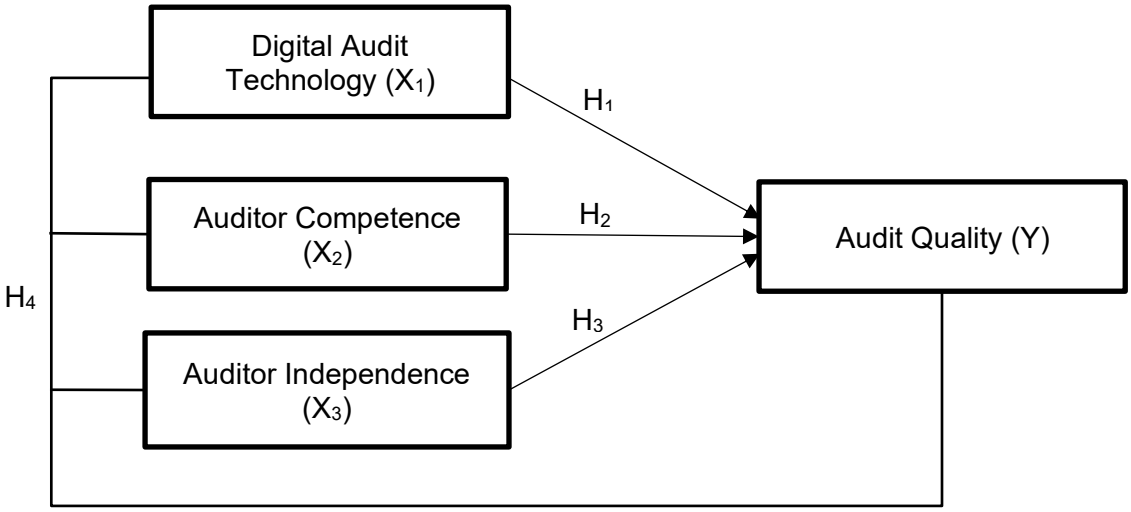

Figure 1. Theoretical Framework

Supporting concept: Smart and Sustainable Business

Based on agency theory, Digital Audit Technology, Auditor Competence, and Auditor Independence contribute to Audit Quality by enhancing audit efficiency, professional judgment, objectivity, and accountability. Their integration supports effective audit practices, which conceptually contribute to Smart and Sustainable Business.

H1: Digital Audit Technology has a significant effect on audit quality to support Smart and Sustainable Business at Public Accounting Firms in North Sumatra.

H2: Auditor Competence has a significant effect on audit quality to support Smart and Sustainable Business at Public Accounting Firms in North Sumatra.

H3: Auditor Independence has a significant effect on audit quality to support Smart and Sustainable Business at Public Accounting Firms in North Sumatra.

H4: Digital Audit Technology, Auditor Competence, and Auditor Independence have a significant effect on audit quality to support Smart and Sustainable Business at Public Accounting Firms in North Sumatra.

RESEARCH METHOD

According to (Sugiyono, 2022) defines a population as all objects or subjects with specified characteristics and numbers selected for study and conclusions. The accessible population of this study comprised 60 auditors employed at five participating Public Accounting Firms (KAP) in North Sumatra, Indonesia. The research was conducted from July to October 2026.

The research included all 60 eligible auditors working at the five participating Public Accounting Firms in North Sumatra. Since every eligible auditor was included, the study applied a census approach rather than selecting a subset of respondents. The five Public Accounting Firms were selected through Respondents were required to A total of 60 eligible auditors were identified, and all 60 completed the research questionnaire, resulting in a 100% response rate within the defined accessible population, provided that all eligible auditors were invited and no questionnaires were excluded.

The census covered all eligible auditors at the five participating firms but was not representative of all auditors in North Sumatra. Potential within-firm dependence, which was not accounted for in the OLS regression, is also acknowledged as a methodological limitation.

(Sugiyono, 2022) defines a sample as part of a population and its characteristics. This study used saturated sampling (census sampling), including the entire population. (Sugiyono, 2022) defines saturated or total sampling as including all population members as the study sample. All population members therefore participated as respondents.

The data analysis testing process was conducted using IBM SPSS Statistics 25 and included validity and reliability test, descriptive statistics, classical assumption test (normality test, heteroskedasticity test, multicollinearity test), multiple linear regression analysis, hypothesis testing (t-Test (Partial), F-Test (Simultaneous), coefficient of determination Test (R^2)).

RESULT

Validity Test

According to (Ghozali, 2021), a validity test measures whether a questionnaire is valid. Item validity was assessed by examining the relationship between each questionnaire statement and its corresponding variable score. The resulting correlation coefficients were then evaluated against the specified critical value.If the calculated r-value exceeds the table r-value and is positive, the statement item is declared valid.

According to (Ghozali, 2021), a reliability test is used to measure a questionnaire as an indicator of a variable or construct. After validity testing, reliability testing is conducted to measure the consistency of respondents' answers. A Cronbach's alpha value > 0.60 indicates reliability.

The validity test results show that each statement related to each variable has a calculated r value exceeding the table r value of 0.361, confirming its validity. In addition, the reliability test shows that Digital Audit Technology (X1), Auditor Competence (X2), Auditor Independence (X3), and Audit Quality (Y) have Cronbach’s Alpha values greater than 0.6, indicating that all variables are reliable. Therefore, the statements in the questionnaire are suitable for measuring the research objectives.

Descriptive Statistics

According to (Ghozali, 2021), descriptive statistics provide a description of data based on variance, maximum, minimum, sum, range, standard deviation, mean, kurtosis, and skewness (distribution asymmetry). The descriptive statistics used in this study are the mean, standard deviation, maximum, and minimum.

Table 1.
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Digital Audit Technology	60	14	68	41.33	13.659
Auditor Competence	60	20	86	50.98	17.482
Auditor Independence	60	8	40	24.42	7.736
Audit Quality	60	15	68	40.17	13.661
Valid N (listwise)	60				

Source: Data processing results, 2026

The data comprise 60 respondents from Public Accounting Firms in North Sumatra. Digital audit technology has a minimum of 14, maximum of 68, mean of 41.33, and standard deviation of 13.659. Auditor competence has a minimum of 20, maximum of 86, mean of 50.98, and standard deviation of 17.482. Auditor independence has a minimum of 8, maximum of 40, mean of 24.42, and standard deviation of 7.736. Audit quality has a minimum of 15, maximum of 68, mean of 40.17, and standard deviation of 13.661.

Normality Test
According to (Sahir, 2021), a normality test examines whether the independent and dependent variables are normally distributed. Data are considered normally distributed if the significance value is > 0.05, while a significance value < 0.05 indicates a non-normal distribution.

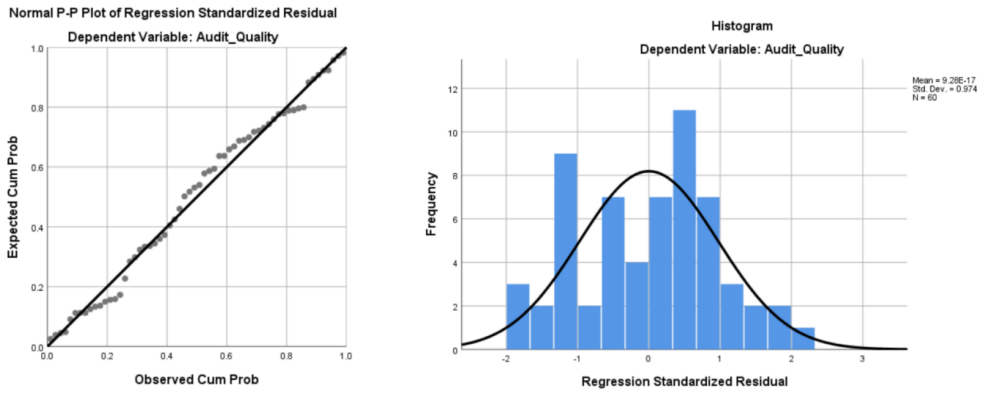

Figure 2. P-Plots, Histogram
Source: Processed data, 2026

Based on Figures 2, the Normal P-P Plot shows points closely following the diagonal line, while the residual histogram resembles a normal curve. These patterns suggest that the regression residuals are approximately normally distributed, supporting the normality assumption.

Table 2.
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	11.54473634
Most Extreme Differences	Absolute	.084

Positive	.084
Negative	-.074
Test Statistic	.084
Asymp. Sig. (2-tailed)	.200[c.d]

Source: Data processing results, 2026

Based on the table above, the significance value is 0.200, which is greater than 0.05, indicating that the study residuals are normally distributed.

Heteroskedasticity Test

According to (Sahir, 2021), a heteroskedasticity test examines whether the residual variance differs between observations. Data are considered free from heteroskedasticity if the significance value is > 0.05, while a significance value < 0.05 indicates heteroskedasticity.

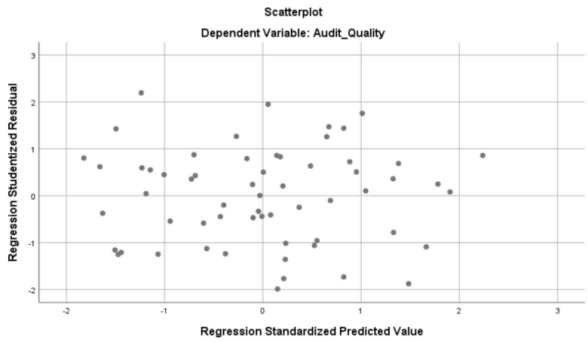

Figure 3. Heteroskedasticity
Source: Processed data, 2026

Based on Figure 3, the points appear randomly distributed around the zero line and do not form a particular pattern. Therefore, the regression model does not exhibit heteroskedasticity.

Multicollinearity Test

According to (Sahir, 2021), a multicollinearity test examines whether there are strong relationships among independent variables. Multicollinearity is detected using the Variance Inflation Factor (VIF) and Tolerance (TOL). According to (Ghozali, 2021), multicollinearity is absent if the Tolerance value is ≥ 0.1 or the VIF value is ≤ 10, and vice versa.

Table 3.
Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Digital Audit Technology	.935	1.069
	Auditor Competence	.986	1.014
	Auditor Independence	.942	1.062

Source: Data processing results, 2026

These results show that Digital Audit Technology has a Tolerance and VIF values were .935 and 1.069 for Digital Audit Technology, .986 and 1.014 for Auditor Competence, and .942 and 1.062 for Auditor Independence, respectively. These values indicate no evidence of problematic multicollinearity under the stated criteria..

Multiple Linear Regression Analysis

According to (Ghozali, 2021), multiple linear regression analysis examines the effects of more than one independent variable on one dependent variable. The regression equation used in this study is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Description:

Y	= Audit Quality
x_1	= Digital Audit Technology
x_2	= Auditor Competence
x_3	= Auditor Independence
a	= Constant
$b_1, b_2,$	= Regression coefficientb_3
e	= Error

Table 4.
Multiple Linear Regression Analysis Results

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	21.776	7.631	
	Digital Audit Technology	.034	.117	.034
	Auditor Competence	.407	.089	.521
	Auditor Independence	-.153	.205	-.087

Source: Data processing results, 2026

Based on the table above, the multiple linear regression equation in this study is:

Audit Quality = 21.776 + 0.034 Digital Audit Technology + 0.407 Auditor Competence - 0.153 Auditor Independence + e

The multiple linear regression results show a constant value of 21.776, representing the model's predicted Audit Quality score when all independent variables are zero, although this value may have limited practical interpretation outside the observed measurement scale. Holding the other predictors constant, a one-point increase in Digital Audit Technology was associated with a 0.034-point increase in predicted Audit Quality, while a one-point increase in Auditor Competence was associated with a 0.407-point increase. Conversely, a one-point increase in Auditor Independence was associated with a 0.153-point decrease in predicted Audit Quality. However, only Auditor Competence demonstrated a statistically significant positive association with Audit Quality ($p < 0.001$), whereas Digital Audit Technology ($p = 0.774$) and Auditor Independence ($p = 0.459$) were not statistically significant. Therefore, the negative coefficient of Auditor Independence should not be interpreted as evidence of a detrimental effect on Audit Quality.

t-Test

According to (Ghozali, 2021), the t-test indicates the extent to which an individual independent variable explains the dependent variable.

Table 5.
t-Test Results

Model		t	Sig.
1	(Constant)	2.854	.006
	Digital Audit Technology	.288	.774

Auditor Competence	4.578	.000
Auditor Independence	-.746	.459

Source: Data processing results, 2026

For 60 samples, α = 0.05, and a two-tailed test, degrees of freedom (df) = N – k – 1 = 60 – 3 – 1 = 56, yielding a t-table value of 2.003. Digital Audit Technology has t = 0.288 < 2.003 and significance = 0.774 > 0.05; thus, it has no significant effect on Audit Quality at Public Accounting Firms in North Sumatra. Auditor Competence has t = 4.578 > 2.003 and significance = 0.000 < 0.05; thus, it significantly affects Audit Quality. Auditor Independence has t = -0.746 < 2.00 and significance = 0.459 > 0.05; thus, it has no significant effect on Audit Quality.

F-Test

According to (Ghozali, 2021), the F-test aims to determine the joint effect of independent variables on the dependent variable.

Table 6.
F-Test Results

Model		F	Sig.
1	Regression	7.470	.000[b]
	Residual		
	Total		

Source: Data processing results, 2026

The F-table overall model was statistically significant, F(3,56) = 7.470, p < 0.001, supporting H4. This result indicates that at least one predictor was associated with Audit Quality. The individual tests identified Auditor Competence as statistically significant, while Digital Audit Technology and Auditor Independence were not. The F-test therefore does not establish that all three predictors improve audit quality.

Coefficient of Determination Test

According to (Ghozali, 2021), the coefficient of determination test measures how well the model explains variation in the dependent variable. The coefficient of determination ranges from zero to one. A value close to one means the independent variables provide almost all the information needed to predict variation in the dependent variable.

Table 7.
Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.535[a]	.286	.248	11.850

Source: Processed data, 2026

The analysis shows at table 9 reports R^2 = 0.286 and adjusted R^2 = 0.248. The model explained 28.6% of the variation in Audit Quality scores within the sample, while 71.4% remained unexplained.

DISCUSSION

Effect of Digital Audit Technology on Audit Quality

The partial test gives t = 0.288 < 2.003 and significance = 0.774 > 0.05, indicating no significant effect of Digital Audit Technology on Audit Quality. Digital Audit Technology was not significantly associated with Audit Quality in this sample. Differences in

implementation, infrastructure, or auditor skills may offer possible explanations, but these mechanisms were not tested in the present model. These findings differ from (Akuba & Amiruddinn, 2025), who found a significant effect of audit technology on audit quality.

Effect of Auditor Competence on Audit Quality

The results indicate that Auditor Competence was positively and significantly associated with Audit Quality after accounting for the other predictors (B = 0.407; t(56) = 4.578; p < 0.001), supporting H2. The calculated t-value of 4.578 exceeded the critical value of 2.003, indicating a statistically significant positive association. This finding suggests that higher auditor competence is associated with better audit quality. Professional knowledge, technical skills, and practical experience may support effective audit procedures and sound professional judgment. These findings agree with (Novatiani et al., 2024; Rizky & Dwi Astuti, 2023), who found an effect of competence on audit quality, but differ from (Jao et al., 2023), who found a negative, insignificant effect.

Effect of Auditor Independence on Audit Quality

The partial test gives t = -0.746 < 2.003 and significance = 0.459 > 0.05, indicating no significant effect of Auditor Independence on Audit Quality. The study found no statistically significant association between Auditor Independence and Audit Quality, but this does not imply that independence is unimportant, as other factors may also influence audit quality. These findings agree with (Richard et al., 2025), who found that independence does not always affect audit quality and reported a negative effect at Public Accounting Firms (KAP) in Medan City. They differ from (Putri Nugraheni Cahyaning R & Anisa Ari Suci, 2024), who reported a significant effect.

Effect of Digital Audit Technology, Auditor Competence, and Auditor Independence on Audit Quality

The overall model was statistically significant, F(3,56) = 7.470, p < .001, supporting H4 as a joint model test. This indicates that at least one slope differs from zero. The individual tests identified auditor competence as significant, while digital audit technology and independence were not. Together the model accounted for 28.6% of the observed variation in audit-quality scores. These results neither establish significant contributions from all three predictors nor demonstrate causal improvement or business sustainability.

CONCLUSION

Among the 60 auditors at the five participating Public Accounting Firms, Auditor Competence was positively associated with Audit Quality (B = 0.407, p < 0.001). Digital Audit Technology and Auditor Independence were not individually significant. The overall model was statistically significant and explained 28.6% of the variation in Audit Quality scores, with an adjusted R^2 of 0.248. These findings support competence development within the surveyed firms. They do not demonstrate that technology or independence is unimportant, or that business sustainability improved. These are cross-sectional associations based on self-reported scores.

RECOMMENDATION

Public Accounting Firms in North Sumatra should improve auditor competence through training, analytical skills, knowledge of audit standards, and mastery of digital audit technology, since competence significantly affects audit quality. Digital audit technology should be optimized through infrastructure readiness, audit tools, and integration into examination procedures. Auditor independence should also be strengthened through professional ethics, objectivity, and quality control to maintain trustworthy audits. Future

research should include more Public Accounting Firms and respondents and other variables explaining audit quality to strengthen generalizability.

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