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Research

Influence of Remote Auditing, CAATs, and Professional Skepticism on Audit Quality: A Central Java Case

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Abstract: This study aims to find empirical evidence regarding the influence of remote audits, Computer Assisted Audit Techniques, and Professional Skepticism on Audit Quality. This study utilizes a survey method by distributing questionnaires to auditors working for the Central Java Provincial Representative Audit Board (BPK). The sample was determined using the Slovin formula with a 10% error tolerance rate, resulting in 67 sample from 199 population. A probability sampling method with a simple random sampling procedure was applied to ensure equal selection opportunities. Data analysis was conducted using a descriptive statistical approach in IBM SPSS version 27. The results evidence that remote audit has a significant and positive impact on audit quality. Similarly, CAATs and professional skepticism also significantly and positively affect audit quality. Moreover, these three variables collectively influence audit quality. The findings of this study provide insights for audit institutions to enhance audit quality by adopting remote auditing, utilizing CAATs, and fostering professional skepticism among auditors. This study contributes to the literature by empirically examining the simultaneous impact of remote auditing, CAATs, and professional skepticism on audit quality, particularly in the context of government audits in Indonesia.

Keywords: Audit Quality, Computer Assisted Audit Techniques, Remote Audit, Skepticism Professional

1. Introduction

Technological advancements in the Fifth Industrial Revolution have brought significant changes across various sectors, including auditing. Auditing is no longer limited to manual inspections but is increasingly supported by digital technology to enhance efficiency and transparency [1], [2], [3]. One of the key innovations in auditing is remote auditing, which allows auditors to conduct examinations without direct face-to-face interaction with the auditee [4]. This method is considered more flexible, cost- and time-efficient, and expands audit coverage [5]. However, a major challenge in implementing remote auditing is the limitation in directly gathering audit evidence and potential communication barriers with the auditee [1].

As digitalization in auditing progresses, Computer Assisted Audit Techniques (CAATs) are increasingly utilized to help auditors analyze financial data more accurately and efficiently. CAATs enable auditors to process large volumes of data quickly and improve audit quality by identifying patterns or anomalies that might be difficult to detect manually [6]. However, the effectiveness of CAATs heavily depends on auditors' ability to operate the technology and the readiness of the information systems used by the audited entities.

In addition to technological applications, professional skepticism remains a crucial factor in determining audit quality. Professional skepticism refers to an auditor's critical mindset in assessing audit evidence, refraining from accepting information without proper verification, and considering the possibility of material misstatements or fraud in financial reports [7]. Auditors with high professional skepticism tend to be more meticulous and accurate in identifying audit risks, ultimately leading to higher-quality audit outcomes [8].

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In Indonesia, the Supreme Audit Agency (Badan Pemeriksa Keuangan, BPK) serves as an independent institution responsible for ensuring financial transparency and accountability. As technology advances, BPK has begun adopting technology-based audits to improve examination effectiveness, particularly in addressing auditing challenges in the digital era [9]. However, previous studies have shown varying results regarding the impact of remote auditing and CAATs on audit quality.

The need for high-quality audits is becoming increasingly critical as financial irregularities and fraud cases continue to emerge. Weaknesses in audit procedures, particularly in remote audits, could result in undetected financial misstatements or ineffective fraud detection [10]. Therefore, it is essential to explore how auditors can maintain high audit quality despite the challenges posed by remote auditing and technological advancements. Integrating CAATs and enhancing professional skepticism may serve as key solutions to mitigate these risks while ensuring that financial audits remain reliable and credible.

Furthermore, modernizing audit practices requires a balance between technological adaptation and adherence to auditing standards. While technological tools like CAATs provide efficiency, their use must align with established auditing frameworks and professional ethics [11]. This study contributes to the ongoing discussion on how BPK auditors can optimize remote auditing and CAATs while maintaining professional skepticism to ensure effective and high-quality audit outcomes. By examining these relationships, this research aims to provide insights for auditors, regulatory bodies, and policymakers in improving audit practices amid rapid technological advancements.

However, previous studies have shown mixed results regarding the effectiveness of remote auditing and CAATs in improving audit quality. Some studies indicate that remote auditing has a positive impact on audit quality, some studies from Alma'aitah et al., (2024); Putri & Mulyani, (2022) [1], [12]. While others suggest from Irma Retno Dewi & Tri Ratnawati, (2024) that remote audit does not significantly affect audit quality [13]. Similarly, research on CAATs has produced varied findings. Purnamasari et al. (2022) found that CAATs enhance auditor effectiveness and efficiency [6], whereas Akmalia & Ariani, (2022) concluded that CAATs do not significantly influence audit quality at BPK RI Aceh [14]. Furthermore, some research from Triono, (2022) contends that professional skepticism does not have any discernible influence on audit quality [15], while other research from Joseph et al., (2023); Sondang & Hermi, (2023) suggests that it does [7], [8].

These events, together with the discrepancies in other studies' conclusions, highlight the need for this investigation on the influence of remote audit, CAATs, and professional skepticism on audit quality. This research looks specifically at the Central Java Regional Representative Office of BPK.

2. Literature Review

2.1. Compliance Theory

Sutinen and Kuperan (2019) quoted from Febrianto & Kartikasari, (2024) Compliance Theory states that individuals, organizations, or institutions have an obligation to follow the rules, standards, and regulations set by the competent authority. This compliance is necessary to ensure that a system runs in accordance with applicable regulations, so that it can maintain transparency, accountability, and integrity in its operations. In the context of auditing, this theory emphasizes that auditors must follow the guidelines and audit standards that have been set to ensure optimal audit quality.

2.2 Technology Acceptance Model

A theory called the Technology Acceptance Model (TAM) explains the elements that influence people's acceptance and usage of technology. According to this idea, perceived utility and perceived ease of use are the two primary elements that impact a person's decision to adopt a technology [16]. Individuals are more predisposed to adopt and use a technology if they see it as practical and user-friendly. TAM is frequently used in the auditing industry to examine how auditors embrace technologies like Computer Assisted Audit Techniques (CAATs) to increase audit efficacy and efficiency.

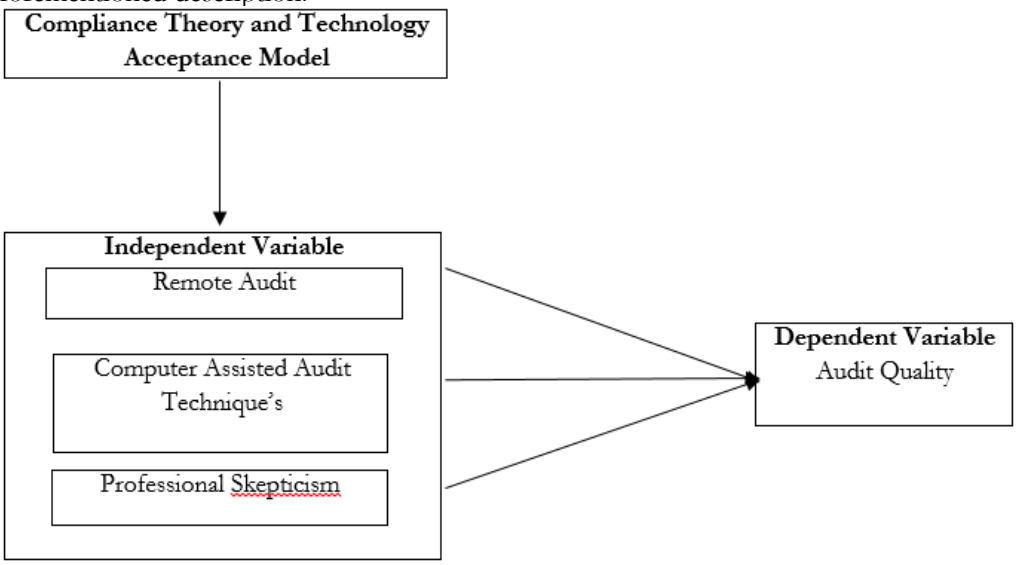
2.3 Conceptual Framework od Research

The Compliance Theory serves as the fundamental principle for auditors at the Supreme Audit Agency (BPK) to ensure that audited entities comply with applicable regulations and accounting standards. In practice, remote auditing is increasingly being implemented to enhance the effectiveness and efficiency of examinations, allowing auditors to access and analyze data in real-time without requiring physical presence [5].

Remote auditing offers various advantages, such as time and cost efficiency, work flexibility, and broader audit coverage. However, challenges remain, particularly regarding the limited direct access to audit evidence, which may increase the risk of inaccurate audit opinions [17]. To address this, Computer-Assisted Audit Techniques (CAATs) provide a solution by enabling the management and analysis of large data volumes more accurately and efficiently. The Technology Acceptance Model (TAM), which highlights that auditors' acceptance of technology is impacted by their view of its utility (perceived usefulness) and ease of use (perceived ease of use), can be used to study the adoption of CAATs. If auditors perceive CAATs as beneficial in improving audit quality and easy to operate, the technology is more likely to be widely adopted.

In addition to leveraging technology, professional skepticism is a crucial factor in ensuring audit quality. Auditors must remain critical in evaluating evidence and refrain from accepting information without thorough analysis [18]. Integrating remote auditing, CAATs with TAM, and professional skepticism can optimize audit quality, boosting transparency and accountability in financial management.

The conceptual framework in this study can be explained as follows in light of the aforementioned description:



2.4 Relationship Between Variables

Effect of Remote Audit on Audit Quality

Remote auditing in the era of the Industrial Revolution 5.0 has resulted in notable modifications to the auditing process, requiring auditors to adapt their working methods using digital technology. While it enhances efficiency and provides faster access to information, remote auditing also faces challenges such as limited physical verification and potential communication disruptions. Based on Compliance Theory, auditors are required to ensure the compliance of audited entities by relying on big data analytics, information technology, and risk-based procedures. Previous studies by Rahma Zhafirah et al (2022) , Baatwah et al. (2023), and Alma'aitah et al (2024), indicate that remote auditing positively impacts audit quality [1], [10], [19] . Thus, the following hypothesis is proposed:

H1: Remote Audit has a Positive effect on Audit Quality

Effect of CAATs on Audit Quality

The use of Computer-Assisted Audit Techniques (CAATs) in the auditing process, from planning to reporting, has increased due to the quick development of technology. With the help of CAATs, auditors can more effectively access financial reports, gather electronic evidence, and evaluate vast amounts of data [20]. According to the Technology Acceptance Model (TAM), the perceived benefits and simplicity of use of CAATs have an impact on auditors' acceptance of them. If CAATs are seen as enhancing audit efficiency and accuracy, their adoption is likely to increase. With optimal utilization, CAATs can improve audit reliability while strengthening transparency and entity accountability. Previous studies such as those conducted by Farhan Zulfahmi & Cris Kuntadi (2024), Purnamasari et al. (2022), and Rachmad et al.(2023) indicate that the use of CAATs positively impacts audit quality [6], [21], [22]. The more frequently CAATs are used, the higher the quality of the audit produced. Based on these findings, the following hypothesis is proposed:

H2: Computer Assisted Audit Techniques has a Positive Effect on Audit Quality
Effect of Skepticism Professional on Audit Quality

Professional skepticism is a crucial attitude that auditors need to have when working. It involves being vigilant and questioning the audit evidence received, harboring serious concerns about the accuracy of the financial data presented. According to Nelson (2009), Professional skepticism is characterized by a questioning mindset and a critical evaluation of audit evidence, refraining from the premature acceptance of information provided by the auditee [23]. This reflects the auditor's responsibility to uphold integrity and independence throughout the audit process. In practice, professional skepticism also encourages auditors to consider various perspectives and alternatives when analyzing data, leading to more accurate and accountable decisions. Previous studies such as those conducted by Cisadani & Wijaya (2022), Sondang & Hermi (2023). Denis Quinones Widodo & Diah Febriyanti (2024) indicate that a higher degreeeof Professional Skepticism among auditors correlates with improved audit quality [8], [24], [25]. Based on these findings, the following hypothesis is proposed:
H3: Skepticism Professional has a positive effect on Audit Quality

3. Proposed Method

This research investigates the impact of remote auditing, computer-assisted audit techniques (CAATs), and professional skepticism on audit quality using a quantitative methodology and survey approach. The Audit Board of the Republic of Indonesia (BPK) Representative Office in Central Java employs a total of 199 auditors. A fundamental random selection technique using the Slovin formula with a 10% margin of error was used to pick the 67 auditors constituting the sample. The minimal sample size for this investigation was calculated using the Slovin formula, expressed as follows:

$$\boldsymbol{n = \frac{N}{1 + Ne^2}}$$

Information:
n = number of samples
N = number of population
e = The tolerance margin error rate is 10% or 0.1. In connection with the limitation of time and access to data availability, this level of error was chosen.
By applying the Slovin formula, the minimum number of samples required in this study was obtained as follow:

$$\boldsymbol{n = \frac{199}{1 + 199\,(0,1)^2}}$$

= 66,555 rounded up to 67 respondent

Research factors were quantified using a Likert scale in a Google Forms questionnaire that was sent to gather data. This research employs audit quality as its dependent variable and three independent variables: professional skepticism, computer assisted audit techniques (CAATs), and remote audit. The collected data was analyzed using descriptive statistics, which show the highest and lowest values, as well as the mean and standard deviation.

A significance value of less than 0.05 was used to conduct validity testing, and Cronbach's Alpha >0.70 was used to undertake reliability testing, in order to guarantee data quality. Furthermore, tests for heteroscedasticity, multicollinearity, and normalcy were administered. The impact of each independent variable on audit quality was then determined using multiple linear regression analysis.

Operational Variable

This research assessed individual attitudes, perspectives, and perceptions of a social phenomena using a Likert scale. Responses were recorded on a scale from 1 (strongly disagree) to 5 (strongly agree). Statements from earlier study references, such as those shown in the table below, were incorporated by the researchers.

Table 1. Operational Variable

Number.	Variable	Indicator	Item	Scale
1	Remote Audit (X1) [1]	Use of Technology in remote audit	9,10,11	Likert Ordinal
		Technology readiness	13	
		Audit quality resulting from remote audit	3,5,12	
		Professional Skepticism	1,2,4,8	
		Auditor Objectivity	6,7	
2	Computer Assisted Audit Techniques *(CAATs)* (X2) [6]	Performance Expectancy	14,15,16,17,18	Likert Ordinal
		Effort Expectancy	19,20,21,22	
		Social Influence	23,24,25,26	
		Facilitating Condition	27,28,29	
		Intention to Use CAATs	30	
		Appropriate Use of CAATs	31	
3	Professional Skepticism (X3) [26]	Suspension of judgedment	32,33,34	Likert Ordinal
4	Audit Quality (Y) [27]	Accuracy of Audit Findings	35,36	Likert Ordinal
		Skepticism	37,38	
		Recomendation	39	
		Clarity	40	
		Benefit	41	
		Monitoring	42,43	

4. Results and Discussion

Each variable in this study was measured through a number of statements given to respondents. The Remote Audit variable consisted of 13 statements, while Computer Assisted Audit Techniques (CAATs) were measured with 18 statements related to the application of technology in audits. Professional Skepticism is assessed through 3 statements that emphasize an objective attitude before making decisions. The Audit Quality is measured using 9 statements to assess the optimization of audit quality.

Table 2. Results of Descriptive Statistical Analysis

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Remote Audit	67	34	60	49.67	6.011
Computer Assisted Audit Techniques	67	46	90	68.81	10.331
Professional Skepticism	67	9	15	12.72	1.229
Audit Quality	67	27	45	38.07	3.727

Source: Primary Data Processed by SPSS 27 Software (2025)

4.1. Validity Test Result

Tabel 3. Validity Test Result

results of the Validity Test for Remote Audit			
Statement item	**Pearson Correlation**	**Sig.2 - Tailed**	**Result**
RA.1	.452**	.000	Valid
RA.2	.498**	.000	Valid
RA.3	.735**	.000	Valid
RA.4	.357**	.003	Valid
RA.5	.533**	.000	Valid
RA.6	.721**	.000	Valid
RA.7	.658**	.000	Valid
RA.8	.677**	.000	Valid
RA.9	.470**	.000	Valid
RA.10	.597**	.000	Valid
RA.11	.487**	.000	Valid
RA.12	.651**	.000	Valid
RA.13	.694**	.000	Valid
results of the Validity Test for Computer Assisted Audit Techniques			
Statement Item	**Pearson Correlation**	**Sig. 2 - Tailed**	**Result**
CAATs.1	.739**	.000	Valid
CAATs.2	.765**	.000	Valid
CAATs.3	.759**	.000	Valid
CAATs.4	.729**	.000	Valid
CAATs.5	.781**	.000	Valid
CAATs.6	.833**	.000	Valid
CAATs.7	.764**	.000	Valid
CAATs.8	.805**	.000	Valid
CAATs.9	.828**	.000	Valid
CAATs.10	.722**	.000	Valid
CAATs.11	.817**	.000	Valid
CAATs.12	.805**	.000	Valid
CAATs.13	.813**	.000	Valid
CAATs.14	.802**	.000	Valid
CAATs.15	.826**	.000	Valid
CAATs.16	.772**	.000	Valid
CAATs.17	.460**	.000	Valid
CAATs.18	.730**	.000	Valid
Results of the Validity Test for Professional Skepticism			
Statement Item	**Pearson Correlation**	**Sig. 2 - Tailed**	**Result**
PS.1	.817**	.000	Valid
PS.2	.776**	.000	Valid
PS.3	.826**	.000	Valid
Results of the Validity Test for Audit Quality			
Statement Item	**Pearson Correlation**	**Sig.2 - Tailed**	**Result**
AQ.1	.782**	.000	Valid
AQ.2	.422**	.003	Valid
AQ.3	.750**	.000	Valid

AQ.4	.764**	.000	Valid
AQ.5	.806**	.000	Valid
AQ.6	.759**	.000	Valid
AQ.7	.811**	.000	Valid
AQ.8	.713**	.000	Valid
AQ.9	.741**	.000	Valid

Source: Primary Data processed by SPSS 27 Software (2025)

Table 3 shows that all factors are related to audit quality, professional skepticism, computer-assisted audit methodologies, and remote audit variables. Generate positive results, under the assumption that all elements in the statement are valid. A significance value below 0.05 and an r-count greater than 0.2441 demonstrate validity. Therefore, it is acceptable to utilize the assertions in these variables for further analysis because they passed the validity test.

4.2 Reliability Test Result

Table 4. Reliability Test Result

Variable	Cronbach's Alpha	N of Items
Remote Audit	0,837	13
CAATs	0,955	18
Professional Skepticism	0,721	3
Audit Quality	0,881	9

Source: Primary Data Processed by SPSS 27 Software (2025)

Since the Cronbach's Alpha for each variable is ≥ 0.70, all variables were found reliable, indicating that 43 study statements are trustworthy.

4.3 Classical Assumption test Result

Normality Test

Table 5. Normality Test Result

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			67
Normal Parameters[a,b]	Mean		.0000000
	Std. Deviation		2.75003763
Most Extreme Differences	Absolute		.088
	Positive		.088
	Negative		-.085
Test Statistic			.088
Asymp. Sig. (2-tailed)[c]			**.200[d]**
Monte Carlo Sig. (2-tailed)[e]	Sig.		.214
	99% Confidence Interval	Lower Bound	.203
		Upper Bound	.225

Source: Primartty Data Processed by SPSS 27 Software (2025)

The Asymp value is seen in Table 5. The significance (2-tailed) is 0.200, which exceeds 0.05. It may be stated that the data in this investigation follows a normal distribution.

Multicolinearity Test

Table 6. Multicolinearity Test

Variable	Tolerance	VIF	Result
Remote Audit	.763	1.311	No multicollinearity
CAATs	.825	1.212	No multicollinearity
Professional Skepticism	.915	1.093	No multicollinearity

Source: Primary Data Processed by SPSS 27 Software (2025)

According to Table 6, the CAATs (X2) variable does not exhibit multicollinearity due to its VIF value of 1.212 and tolerance value of 0.825. Similarly, the Professional Skepticism (X3) variable does not exhibit multicollinearity due to its VIF value of 1.093 and tolerance value of 0.915. The VIF and tolerance values for the Remote Audit variable (X1) are 1.311 and 0.763, respectively. The results of the multicollinearity test demonstrate that both the tolerance and VIF values are more than 0.1 and less than 10, respectively. This indicates that all independent variables are free of multicollinearity symptoms and are suitable for additional regression analysis.

Heteroskedasticity Test

Table 7. Heteroskeasticity Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.157	2.489		-.867	.389
	Remote Audit	.046	.038	.164	1.199	**.235**
	CAATs	-.030	.021	-.181	-1.379	**.173**
	Professional Skepticism	.319	.172	.232	1.862	**.067**

Source: Primary Data Processed by SPSS 27 Software (2025)

It is clear from the heterokedasticity test findings that there are no heterokedasticity issues with this regression model. Each independent variable's significance value (Sig.), which is more than 0.05, demonstrates this. The significant values for Professional Skepticism, CAATs (Computer-Assisted Audit Techniques), and Remote Audit are 0.067, 0.173, and 0.235, respectively. Because all of these significance values are above 0.05, it can be said that the variables in this study do not cause heterokedasticity disorders. Thus, the variant of the residual is constant, so the regression model used satisfies the classical assumptions and can be used for further analysis.

Multiple Linear Regression Equation Test

Table. 8 Multiple Regresssion Equation Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.215	4.277		1.921	.059
	Remote Audit	.210	.066	.339	3.186	.002
	CAATs	.097	.037	.270	2.639	.010
	Professional Skepticism	1.000	.295	.330	3.391	.001

Source: Primary Data Processed by SPSS 27 Software (2025)

Based on table 8 in the Multiple Linear Regression Equation Test is formed are as follows:

$$Y = 8.215 + 0{,}210\ X1 + 0{,}097\ X2 + 1{,}000\ X3 + e$$

The equation in the above model is explained as follows:

a) The projected Audit Quality (Y) is 8,215 since the constant value of 8,215 shows that the variables Professional Skepticism (X3), Computer Assisted Audit Techniques (X2), and Remote Audit (X1) are all fixed or equal to zero.
b) The Remote Audit is (X1) regression coefficient value is 0.210, indicating a positive coefficient value. This demonstrates a unidirectional link, which means that Audit Quality will rise by 0.210 for every unit increase in remote audit variables.
c) Computer Assisted Audit Techniques' (X2) regression coefficient value is 0.097, meaning it is positive. This indicates a unidirectional association, which means that the Audit Quality will rise by 0.097 for every unit increase in the variable of Computer Assisted Audit Techniques.
d) Professional Scepticism (X3) has a positive coefficient value of 1,000 for the regression coefficient. This demonstrates a unidirectional link, implying that Audit Quality will rise by 1,000 for every unit increase in the Professional Skepticism variable.

Hypothesis Test

Coefficient of Determination (R^2)

Table 9. Coefficient of Determination (R^2)

	Result
Adjusted R-squared	0,455

Source: Primary Data Processed by SPSS 27 Software (2025)

Based on table 9 above, the R-Square value of 0.455, or 45.5%, is shown by the determination coefficient. This reveals that the variables Professional Skepticism, Computer Assisted Audit Techniques, and Remote Audit each impact the Audit Quality variable by 45.5%, while other factors not included in the study account for the remaining 54.5%.

Simultaneously Test (F Test)

Table 10. Simultaneously Test (F Test)

	Result
F-statistic	17,565
Significance Value	0,000

Source: Primary Data Processed by SPSS 27 Software (2025)

Table 10's results demonstrate that the test's significance value is 0.00 < 0.05. 17,565 > 2,750 is the computed F value. This indicates that the dependent factors, or audit quality, are influence concurrently by the independent variables, which are namely Remote Audit, Computer Assisted Audit techniques, and Professional Skepticism simultaneously affect the dependent variables or Audit Quality.

Partial Correlation Test (t-Test)

Table 11. Partial Correlation Test (t-Test)

Variable	T-Statistic	Sig.	Result
Remote Audit	3.186	0,002	Hypothesis accepted
Computer Assisted Audit Techniques	2.639	0,010	Hypothesis accepted
Professional Skepticism	3.391	0,001	Hypothesis accepted

Source: Primary Data Processed by SPSS 27 Software (2025)

5. Discussion of Research Result

5.1 Effect of Remote Audit on Audit Quality

The remote audit variable has a t-value of 3.186 and a significance level of 0.002, according to the test findings shown in Table 11. According to this finding, the first hypothesis (H1) is acceptable as there is a positive correlation and the significance value is less than 0.05. Therefore, the study's findings support the notion that remote audits improve audit quality.

The study results demonstrate that remote audits enhance audit quality. The quality of audits produced by auditors enhances with the efficacy of remote audit execution. However, the quality of the ensuing audits tends to decline if remote audits are not executed as well as they may be.

The findings of this research align with those of Alma'aitah et al. (2024) which indicated that distance audits positively and significantly influence quality. Furthermore, the research indicates that the technological preparedness of both the audit business and the customer significantly influences the quality of the audit. The findings of this study align with the research done by Rahma Zhafirah et al. (2022) which indicated that remote audits positively impact audit htquality.

Remote audit has a positive impact on audit quality, as explained by Compliance Theory and the Technology Acceptance Model (TAM). According to Compliance Theory, auditors remain bound by applicable standards and regulations when conducting remote audits. Meanwhile, TAM suggests that the acceptance of remote auditing depends on perceived usefulness and ease of use. Auditors who recognize the efficiency and effectiveness of remote audits are more likely to adopt them, leading to improved audit quality. Therefore, adherence to regulations and strong technological acceptance play a crucial role in optimizing audit quality.

5.2 Effect of Computer Assisted Audit Techniques on Audit Quality

The variable for Computer Assisted Audit Techniques exhibits a t-value of 2.639 and a significance level of 0.010, as shown by the test results presented in Table 11. The significance value achieved is below 0.05, indicating a positive link; hence, the second hypothesis (H2) is deemed acceptable. Therefore, the study's findings support the notion that computer-assisted auditing techniques improve audit quality.

The findings of the conducted research indicate that the quality of audits is positively impacted by computer-assisted audit techniques. In other words, an increased use of computer-assisted audit procedures enhances the quality of the auditor's output. Conversely, the quality of the ensuing audit tends to decline if the Computer-Asisted Audit Technique is used less effectively.

The findings of this research align with those reported by Purnamasari et al. (2022) who said that Computer Assisted Audit Techniques positively and significantly enhance the efficacy and efficiency of auditors' work in the public sector. The findings of this study align with the research of Alwan et al. (2024) which indicates that Computer-Assisted Audit Techniques positively impact auditor performance; a greater deployment of these techniques correlates with enhanced performance levels [28].

The findings of this research indicates that Computer Assisted Audit Techniques (CAATs) have a positive impact on audit quality, as explained by the Technology Acceptance Model (TAM). At the Regional Representative Office of the Audit Board of Indonesia (BPK) in Central Java, CAATs serve as a key strategy to enhance the effectiveness of auditing local government financial reports. This technology enables auditors to detect anomalies, identify risks, and ensure compliance with regulations, leading to improved audit quality.

Furthermore, this research highlights that auditors' acceptance of CAATs is influenced by perceived usefulness and ease of use. Auditors who recognize that CAATs enhance efficiency and accuracy in financial audits are more inclined to adopt the technology. By leveraging Big Data Analytics and audit software such as Microsoft Excel, Audit Command Language (ACL), and E-Auditee BPK, the effectiveness of local government financial audits can be further improved.

5.3 Effect of Professional Skepticism on Audit Quality

The Professional Skepticism variable exhibits a t-value of 3.391 and a significance level of 0.001, as shown by the test results presented in Table 11. The third hypothesis (H3) is deemed acceptable due to a positive correlation and a significance value below 0.05. Consequently, the study's results support the notion that professional skepticism enhances audit quality.

The study results demonstrate that professional skepticism enhances audit quality. The stronger the professional skepticism an auditor exhibits, the higher the quality of the audit they provide. A diminished degree of skepticism in the auditor correlates with a decline in the quality of the audit conducted.

The findings of this research align with Sondang & Hermi, (2023) which indicated that Professional Skepticism positively and significantly influences Audit Quality. The findings of this study align with the research of Denis Quinones Widodo and Diah Febriyanti (2024), which indicates that Professional Skepticism positively impacts audit quality. Auditor skepticism correlates positively with the enhancement of audit quality.

The findings of this research show if Professional skepticism positively influences audit quality by enhancing auditors' accuracy and thoroughness in reviewing financial reports. At the Regional Representative Office of the Audit Board of Indonesia (BPK) in Central Java,

auditors' skeptical attitude plays a crucial role in ensuring the transparency and compliance of local government financial reports. Auditors with a high level of skepticism are more diligent in evaluating evidence, less likely to accept information without verification, and better at detecting potential errors or fraud.

6. Conclusions

This study investigates the impact of remote auditing, computer-assisted audit methods (CAATs), and professional skepticism on audit quality, focusing on the BPK Representative of Central Java Province as the research subject. Questionnaires were used to gather data from the 67 examiners who participated, and SPSS was used for multiple linear regression analysis. Numerous findings on the link between the variables under investigation were drawn from this study.

a) The quality of audits is improved by remote auditing. In other words, the quality of audits generated by auditors will rise in tandem with the effectiveness of remote audit implementation.

b) The quality of audits is improved by computer-assisted auditing techniques. Put another way, the more computer-assisted audit techniques are used, the greater the of audits quality that auditors produce.

c) Professional skepticism improves the quality of audits. To put it another way, the more professional skepticism an auditor possesses, the greater the quality of the audit they provide.

Research Limitation

Questionnaires were the sole means of gathering data for this investigation. Only questionnaires completed by respondents provided the data for this study. There are still 45.5% of other elements that can be explained outside of the research, according to the coefficient determination results.

Suggestion

Based on the limitations of this study, it is hoped or future researchers, can then add other data collection methods such as interviews, so that the results obtained are more in-depth and rich in insights. For the next Researcher, other variables such as Audit Procedure, Audit Evidence, and other variables that may have an influence on the Research Topic regarding Audit Quality can be added.

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