Volume 16, Nomor 1, Mei 2024, pp 122 – 133, Jurnal Akuntansi, Program Studi Akuntansi, Fakultas Bisnis, Universitas Kristen Maranatha. ISSN 2085-8698 | e-ISSN 2598-4977. http://journal.maranatha.edu

The Analysis of Relationship Between Digital Transformation, Audit Risk, and Professional Skepticism Towards Audit Quality

Callista Tjia[1]
Accounting Study Program - Faculty of Economics - Parahyangan Catholic University
(Ciumbuleuit Street No.94, Bandung, West Java)
6042001001@student.unpar.ac.id

Puji Astuti Rahayu[2*]
Accounting Study Program - Faculty of Economics - Parahyangan Catholic University
(Ciumbuleuit Street Number 94, Bandung, West Java)
pujirahayu@unpar.ac.id
*Corresponding author

Received 04 December 2023; Revised 22 March 2024; Accepted 11 April 2024

Abstrak

Tujuan - *Tujuan penelitian ini adalah untuk menguji bagaimana kualitas audit dipengaruhi oleh risiko audit, skeptisisme profesional, dan transformasi digital pada Kantor Akuntan Publik (KAP).*
Desain/Metodologi/Pendekatan - *45 auditor digunakan sebagai sampel penelitian. Variabel dependen penelitian adalah kualitas audit, dan variabel independen terdiri dari transformasi digital, risiko audit, dan skeptisisme profesional.*
Temuan - *Hasil penelitian mengungkapkan transformasi digital dan skeptisisme profesional mempengaruhi kualitas audit. Namun, kualitas audit tidak dipengaruhi oleh risiko audit. Sedangkan transformasi digital, risiko audit, dan skeptisisme profesional secara simultan berpengaruh terhadap kualitas audit.*
Keterbatasan/Implikasi Penelitian – *Hanya meliputi sample 12 KAP yang berada di Indonesia. Sebagian besar responden bekerja di KAP big 4. Responden belum menyebar secara merata.*

Kata Kunci: Kualitas Audit, Risiko Audit, Transformasi Digital, dan Skeptisisme Profesional

Abstract

Purpose - The objective of this study is to examine how audit quality is affected by audit risk, professional skepticism, and digital transformation at Public Accounting Firms (KAP).

Design/methodology/approach - 45 auditors were used as study samples. The audit quality dependent variable is the research variable, and the independent variable comprises digital transformation, audit risk, and professional skepticism.
Findings - The study's findings revealed digital transformation and professional skepticism affect audit quality. Audit quality, nevertheless, is unaffected by audit risk. Meanwhile, digital transformation, audit risk, and professional skepticism simultaneously affect audit quality.
Research limitations/implications – Only includes a sample of 12 KAP in Indonesia. Most respondents work at KAP big 4. Respondents have not spread evenly.

Keywords: Audit Quality, Audit Risk, Digital Transformation, and Professional Skepticism

Introduction

Today's economic development is increasingly rapid, as are business transactions that are increasingly complex, as well as investor, regulatory, and public oversight, increasing demands on the presentation of financial reporting (Deloitte, 2019). An entity's financial condition and financial performance outcomes are organized in financial statements (IAI, 2022). The increasing complexity of business transactions also makes financial reports more detailed. There's an opportunity that inaccuracies will be found in financial statements prepared by management, whether deliberate or inadvertent (Sari & Kurniawati, 2021). Independent auditors who examine financial statements are a method of providing assurance to various stakeholders that the financial statements are reliable and trustworthy (Sari & Kurniawati, 2021). High expectations of auditors in producing quality audit reports by stakeholders, which will later become the basis for making decisions. Because financial statements are becoming more and more complicated, auditors are essential in ensuring that the companies they audit present their financial statements fairly and in accordance with applicable financial accounting standards.

As stated by Onaolapo et al. (2017), audit quality guarantees that the financial statements accurately depict the company's characteristics, financial reporting methods, and economic conditions. It is assured that financial statements that fairly depict the company's economic activities during the reporting period and its financial status once the reporting period is ended will be helpful, pertinent, and high-quality audited reports. As a result, the financial statements are of high quality. Audit quality refers to the auditor's ability to give an adequate amount of certainty that there are no major errors in the financial accounts and that material weaknesses identified by the auditor have been resolved or informed through the audit report. Audit quality refers to the reasonable degree of certainty that the auditor can offer to verify that the financial statements are free from substantial misstatement and that any material deficiencies found by the auditor have been fixed or addressed as a result of the audit report (ASIC, 2022). Audit quality shows the auditor's capacity to protect parties who use financial statements by identifying and disclosing material errors and information imbalance between management and users of financial statements (Yunianti et al., 2021). In order to guarantee the accuracy and quality of the data included in the financial statements that have been audited, audit quality is essential. The quality of the audit process is affected by a number of factors, such as digital transformation, audit risk, and professional skepticism.

Digital transformation is one of the strong factors that influence the audit process. Digital transformation affects various aspects of business, such as the emergence of mobile apps to access banks, online buying and selling businesses (Tokopedia, Shopee, Bukalapak), and tax management on one integrated platform (e-registration, e-filing, e-SPT, e-billing, and e-invoicing) (OJK, 2022). Digital transformation is increasingly widespread in business activities, which makes business models evolve. Artificial Intelligence (AI), cloud computing, big data, and the Internet of Things (IoT) are all components of this digital transformation that impact every part of the organization. The quantity of data and information available rises in the current digital era, where information and technology are developing at an accelerating rate. The increasing amount of information must be used effectively to produce high-quality audits (CFA Institute, 2023). As the term implies, big data describes data volumes which are so big, move so rapidly, or are so complicated that processing them with conventional techniques is challenging, or even impossible.

Integrating organized, semi-structured, and unstructured data that is gathered by businesses and transformed into information for analysis is known as big data (Botelho & Bigelow, 2021). Big data has several characteristics, namely volume, variety, velocity, veracity, and value (Nguyen, 2018). Artificial intelligence, cloud computing, and the Internet of Things are all related to big data. It is a source of data that is needed and used for analysis within the company. Big Data can analyze the data and retrieve relevant data to be used as information. This makes big data excellent in utilizing the functionality of the Internet of Things, making data collection and exchange more sophisticated. Artificial intelligence and big data also work well together. Artificial intelligence systems may learn from and adapt to patterns and insights found in data by using big data for generating their forecasts and suggestions (Inferenz, 2023). AI performance is maximized by the increasing amount of data, which will make decision-making better. The rapid development of big data is also balanced by cloud computing.

Clouds act as a storage place for big data when traditional storage can no longer handle big data. Cloud computing is capable of storing a lot of data and can store data in more than one location (Rajput, 2021). Auditors affected by digital transformation can make the audit risk assessment aspect more complete and comprehensive, using big data as the basis for analysis, so as to prevent audit risk. Audit risk is the potential for the auditor to conclude that financial statements were prepared accurately while, in particular, the financial statements contain major errors (Arens et al., 2016: 133). When auditors face the risk that material misstatements cannot be detected from the evidence they have collected, this can affect audit quality (Muslim et al., 2020). Apart from digital transformation and audit risk, professional skepticism is also a factor that affects audit quality. A professional skeptic is an auditor who has a critical mind (questioning mind), is constantly on the lookout for potential misstatements brought about by fraud or error, and who critically assesses audit evidence as part of their skepticism (Elder et al., 2020: 145).

When auditing financial statements, auditors need professional skepticism when issuing opinions. In accordance with auditing standards that require auditors to evaluate and collect audit evidence by applying professional skepticism. Auditor curiosity or skepticism can improve audit quality. Mardijuwono (2018) states that an auditor will put in more effort to gather information pertaining to the review of the client's financial accounts the more skeptical they are.

Literature Review and Hypothesis

Digital Transformation

Defined as the integration of digital technology into all aspects of business so as to change the way companies carry out their operations and provide value to customers (Enterprisers Project, 2022). Meanwhile, digital transformation, in the case of Siebel (2019), is a disruptive progression towards a totally new way of thinking and functioning, wherein this process requires a complete modification of some aspects of the company's structure in order to function as intended. Digital transformation is often known as "Industrial Revolution 4.0." Revolutions in the past occurred when innovative technologies such as steam engines, electricity, computers, and the internet began to be adopted on a large scale and spread throughout the ecosystem. Today, a revolution is also happening that creates rapid changes in various aspects, including big data, Artificial Intelligence (AI), cloud computing, and the Internet of Things (IoT) (Siebel, 2019).

Audit Risk

Is the likelihood that the auditor will provide a false audit opinion in the event that the financial statement contains a major misstatement (IAASB, 2021). Audit risk arises when an auditor does not review a financial report that has significant errors without realizing it, according to Sucipto & Agustina (2023). Based on these several definitions, it is concluded that audit risk is the possibility or potential for inaccuracies or irregularities, when the auditor is unable to find material misstatements in the financial statements of a business they are auditing.

Professional Skepticism

A person with a professional skepticism mindset is always prepared to handle circumstances required for being able to actively spot mistakes or anomalies in audit evidence (Alijoyo, 2019). On the other hand, professional skepticism is defined by the Public Accountant Professional Standards to mean that it is an attitude that involves a critical mind that constantly asks questions, stays alert for situations that could indicate misstatements, whether caused by fraud or error, and is a critical evaluation of audit evidence, particularly in audit practice (IAPI, 2021). These several definitions lead to the conclusion that professional skepticism is a mindset that auditors need to adopt when performing an audit. This mindset entails being cautious and resistant to peer pressure when assessing audit data and supporting documentation.

Audit Quality

According to Saragih (2020), the possibility that the auditor would find and reveal any discrepancies in the client's accounting system while adhering to applicable audit standards is what constitutes audit quality. Meanwhile, according to Anggrainy and Priyadi (2019), The ability of the auditor to find fraud or inconsistencies in the accounting system is known as audit quality, including pressure from the client to selectively close the book even though fraud is revealed. In addition, according to Damayanti and Aufa (2022), audit quality is the auditor's skill in carrying out his responsibilities, as evidenced by his ability to find and disclose misstatements during the audit process. Audit quality can be defined as the auditor's capacity to spot possible misstatements in the client's accounting system while the audit is being conducted, based on a number of definitions.

The Effect of Digital Transformation on Audit Quality

Digital transformation in business is a step of change from traditional companies to digital companies (Anh and Anh, 2021). Indicators of this digital transformation include big data, the Internet of Things (IoT), cloud computing, and Artificial Intelligence (AI) for all aspects of the organization, including leadership, work processes, culture, and

environment (Siebel, 2019). These digital changes have a major impact on the evolution of the auditor profession, which will also affect audit quality. Previous studies by Dhaif et al. (2023), Almaleeh (2021), as well Anh & Anh (2021) discovered that the digital transformation has an impact on audit quality. Thus, the following is the study's hypothesis:
H1: Digital transformation affects audit quality

The Effect of Audit Risk on Audit Quality
The probability of the auditor providing an incorrect audit opinion in cases when there are major errors in the financial statements is known as audit risk (IAASB, 2021). ACCA Global (2022) states that audit risk plays an important role when auditors conduct audits because they cannot examine all transactions that occur. Furthermore, risks that can result in financial statement's misstatements, such as inaccuracies in transactions or balances, must be discovered by auditors. The ISA 315 (updated 2019) specifies that there are three components to audit risk: inherent risk, control risk, and detection risk. These components form the basis of the audit risk indicators used in this study. Audit risk has an impact on audit quality, according to studies by Muslim et al. (2020), Yulanda et al. (2021), and Luthfiana (2018). So, this study's hypothesis is:
H2: Audit risk affects audit quality.

The Effect of Professional Skepticism on Audit Quality
When it comes to auditing, the Public Accountant Professional Standards (IAPI, 2021) define professional skepticism as a mindset that encompasses a critical examination of audit evidence, constant questioning, and alertness to circumstances that might point to misstatements, whether caused by fraud or error.
There are six characteristics of professional skepticism, according to Hurtt (2010), namely:

1. Questioning mindset: The tendency to doubt and ask questions.
2. Suspension of judgment: The act of delaying making a decision until a reliable information is acquired.
3. Search for knowledge: The urge to look into something more with the aim of clarifying understanding.
4. Interpersonal understanding: People may give inaccurate or biased information due to their own motives and perceptions.
5. Autonomy: This means not taking other people's judgments at face value, but rather having the moral autonomy and confidence to make one's own decisions.
6. Self-esteem: Refers to having the confidence to refuse attempts at persuasion and raise concerns about the premises or conclusions put forward.

The quality of audits is impacted by professional skepticism, according to an earlier study by Saragih (2020), Marsela et al. (2022), and Puspitasari et al. (2019). Then the hypothesis of this study is:
H3: Professional skepticism affects audit quality.

The Effect of Digital Transformation, Audit Risk, and Professional Skepticism on Audit Quality
From the studies that have been conducted previously and the results of their respective studies, it is found that digital transformation affects audit quality, audit risk affects audit quality, and professional skepticism affects audit quality. From these various research results, it can be concluded that the hypothesis of this study is:
H4: Digital transformation, audit risk, and professional skepticism.

Research Method

The research method adopts a quantitative approach and applies a hypothetico-

deductive method. According to Trenggono et al. (2020: 34), the hypothetico-deductive method is a series of research steps based on a deductive logic system. There are three independent variables in this study: digital transformation, audit risk, and professional skepticism. For more details, the conceptual framework image is as follows:

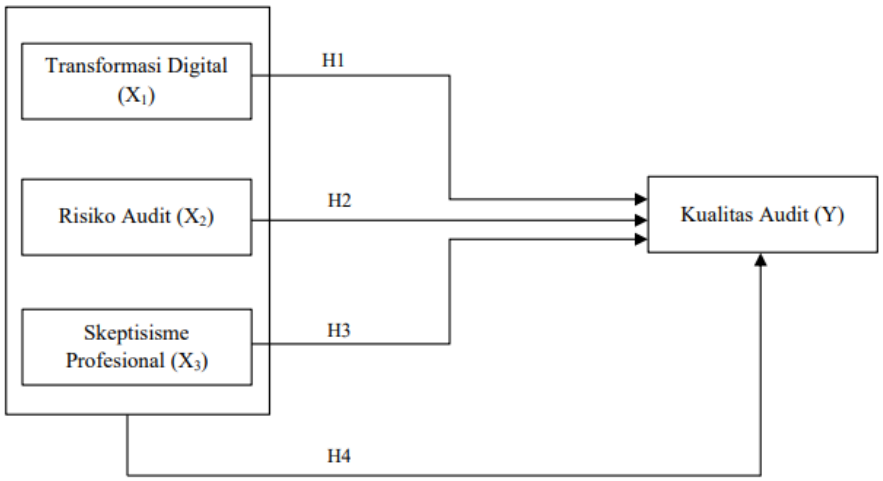

Figure 1
Conceptual Framework
Source: Researcher's Processing

The sample in the study used multivariate methods. According to Sahir (2022: 36), in using the multivariate method (for multiple correlation or regression), the number of samples determined must be at least 5 or 10 times the indicator of the variable under study. For research, data is obtained from primary data sources through the use of a Google Form questionnaire, which will be distributed to auditors at the Public Accounting Firm (KAP).

Results and Discussion

Validity and Reliability Test Results

There are a total of 29 question items, consisting of digital transformation variables (7 items), audit risk variables (7 items), professional skepticism (7 items), and audit quality variables (8 items). The results of the validity test indicate that all r values exceed the value of 0,294 in the r table, indicating the validity of each variable's claims. As for the reliability test, as each question item yielded a Cronbach's alpha value of 0.938, they were all deemed reliable, which means excellent reliability.

Classical Assumption Test Results

Table 1
Normality Test Results

One-Sample Kolmogorov-Smirnov Test	
Asymp. Sig. (2-tailed)	Keterangan
0,148	Normal

Source of Table: Processed Data

Table 2
Heteroscedasticity Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
1		B	Std. Error	Beta		
	(Constant)	-0,417	1,683		-0,248	0,805
	Transformasi Digital	0,130	0,089	0,313	1,459	0,152
	Risiko Audit	-0,024	0,102	-0,064	-0,239	0,813
	Skeptisisme Profesional	-0,024	0,106	-0,054	-0,230	0,819

Source of Table: Processed Data

Table 3
Multicollinearity Test Results

Variabel	Tolerance	VIF	Keterangan
Transformasi Digital	0,496	2,018	Tidak terjadi multikolinearitas
Risiko Audit	0,321	3,119	Tidak terjadi multikolinearitas
Skeptisisme Profesional	0,416	2,402	Tidak terjadi multikolinearitas

Source of Table: Processed Data

Table 4
Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,825[a]	0,681	0,657	1,912	2,088

a. Predictors: (Constant), Skeptisisme Profesional, Transformasi Digital, Risiko Audit

b. Dependent Variable: Kualitas Audit

Source of Table: Processed Data

The data is normally distributed, as indicated by the data normality test findings in Table 1. The Kolmogorov-Smirnov test results, which indicate a significance level of 0,068, which is higher than the value of 0,05, support this assertion.

From the results of the heteroscedasticity test in Table 2, it was

found that there were no symptoms of heteroscedasticity because the significance value of each independent variable is greater than 0,05.

According to Table 3's results of the multicollinearity test, each independent variable has a VIF value less than 10 and a tolerance value more than 0,10. Therefore, it may be concluded that this regression model does not have a multicollinearity problem.

Based on the findings of the autocorrelation test in Table 4, the Durbin Watson number is 2,088. Using 45 (n) as the sample size, a significance level of 5%, 3 (k = 3) independent variables, a dU value of 1,6662, and a dL value of 1,3832 can be found using the Durbin-Watson table. The Durbin Watson value of 2,088 is located between the upper limit values (dU) 1,6662 and (4-dU) 2,3338, which indicates that there is no autocorrelation in the research data.

Multiple Linear Regression Analysis Results

Table 5
Multiple Linear Regression Analysis Results

Model		*Unstandardized Coefficients*		*Standardized Coefficients*	t	Sig.
		B	*Std. Error*	*Beta*		
1	(Constant)	2,266	2,658		0,852	0,399
	Transformasi Digital	0,330	0,141	0,294	2,346	0,024
	Risiko Audit	0,062	0,162	0,60	0,385	0,702
	Skeptisisme Profesional	0,689	0,167	0,564	4,124	0,000

a. Dependent Variable: Kualitas Audit

Source of Table: Processed Data

The regression model equation from Table 5 can be described as follows:
$Y = 2,266 + 0,330X_1 + 0,062X_2 + 0.689X_3$.

Table 6
Partial Test Results (t Test)

Model		*Unstandardized Coefficients*		*Standardized Coefficients*	t	Sig.
		B	*Std. Error*	*Beta*		
1	(Constant)	2,266	2,658		0,852	0,399
	Transformasi Digital	0,330	0,141	0,294	2,346	0,024
	Risiko Audit	0,062	0,162	0,60	0,385	0,702
	Skeptisisme Profesional	0,689	0,167	0,564	4,124	0,000

Source of Table: Processed Data

Table 7
Simultaneous Test Results (f Test)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	319,333	3	106,444	29,121	0,000
	Residual	149,867	41	3,655		
	Total	469,200	44			

Source of Table: Processed Data

Table 5 provides information about the partial test results (t test), which show the following:

1. The coefficient value of the digital transformation variable is 0,330 with t count (2,346) > t table (2,020) and sig (0,024) < 0,05. So H1 is accepted, namely that digital transformation has an effect on audit quality.
2. Audit risk variable's coefficient value is 0,062, with t calculated (0,385) < t table (2,020) and sig (0,702) > 0,05. So H2 is rejected, namely that audit quality is unaffected by audit risk.
3. The professional skepticism variable has a coefficient value of 0.821, with t calculated (4,124) > t table (2,020) and sig (0,000) < 0,05. So H3 is accepted, namely that professional skepticism influences audit quality.

Table 7's simultaneous test (f test) results indicate that, at a significance level of 0,000, which is less than 0,05, the computed f value is 29,121, which is more than the f table (2,83). So H4 is accepted, namely digital transformation, audit risk, and professional skepticism, which have a simultaneous influence on audit quality.

Coefficient Of Determination Test Results

Table 8
Coefficient of Determination Test Results

Model	R	R^2	Adjusted R^2	Std. Error of the Estimate
1	0,825[a]	0,681	0,657	1,912

a. Predictors: (Constant), Skeptisisme Profesional, Transformasi Digital, Risiko Audit

Source of Table: Processed Data

Goodness of fit, the degree to which changes in the dependent variable can be explained by changes in the independent variable, is evaluated using the coefficient of determination test. The modified R^2 value of 0,657 was the result achieved. This shows that three independent factors can account for up to 65,7% of the variation in the dependent variable, audit quality, namely digital transformation, audit risk, and professional skepticism. The remaining 100% - 65.7% = 34.3% is accounted for by factors outside of the scope of this study.

Conclusion And Recommendation

Conclusion

In view of the findings of the study that has been done, therefore:

a. Digital transformation has an effect on audit quality.
b. Audit risk has no effect on audit quality.
c. Professional skepticism affects audit quality.

d. Digital transformation, audit risk, and professional skepticism have a simultaneous effect on audit quality.

Suggestions

Researchers' recommendations include, among other things, increasing the quantity of research samples and adding other variables that affect audit quality, both variables that mediate or moderate audit quality, Research can also be expanded not only on questionnaire data but also on qualitative research.

References

Alecya, M., & Pangaribuan, H. (2022). Pengaruh Integritas Auditor, Risiko Audit Dan Audit tenure terhadap kualitas audit Kantor Akuntan publik di Jakarta. *Jurnal Ilmiah Akuntansi Manajemen*, 5(2), 43–52. https://doi.org/10.35326/jiam.v5i2.2848

Alijoyo, A. (2019). Indonesia professional in Audit and Control Association. IPACA.

Almaleeh, N. M. S. (2021). The impact of digital transformation on audit quality: Exploratory findings from a Delphi Study. *Science Journal for Commercial Research*, 3(42), 10–36.

Anggrainy, L., & Priyadi , M. P. (2019). Pengaruh Struktur Modal, Pertumbuhan Laba, Kualitas Audit, dan Ukuran Perusahaan terhadap Kualitas Laba. *Jurnal Ilmu Dan Riset Akuntansi*, 8(6), 1-20.

Anh, T. T. K., & Anh, H. H. (2021). Perception of digital transformation effect on audit quality: The case of Vietnam. Journal of International Economics and Management, 21(3), 91–107.

Arens, A. A., Elder, R. J., Beasly, M. S., & Hogan, C. E. (2016). Auditing and Assurance Services: An Integrated Approach (16th ed.). Pearson.

ASIC. (2022, October). *Improving and maintaining audit quality*. https://asic.gov.au/regulatory-resources/financial-reporting-and-audit/auditors/improving-and-maintaining-audit-quality/

Botelho, B., & Bigelow, S. J. (2021). *What is Big Data and why is it important*? https://www.techtarget.com/searchdatamanagement/definition/big-data

CFA Institute. (2023). *Financial Reporting Quality*. https://www.cfainstitute.org/en/membership/professional-development/refresher-readings/financial-reporting-quality

Damayanti, E. W., & Aufa, M. (2022). Pengaruh Audit Fee dan Audit Tenure Terhadap Kualitas Audit. *SINOMIKA JOURNAL*, 1(3), 497–512.

Deloitte. (2019). Taxation – A financial reporting challenge: Deloitte Ireland: Audit & Assurance. Deloitte Ireland.

Dhaif, M. F., Shehata, S. A.-S., & Anathan, D. (2023). The Impact of Digital Transformation Technology on the Quality of Audit Work. *Alexandria Journal of Accounting Research*, 7(1), 417–457.

Elder, R. J., Beasley, M. S., Hogan, C. E., & Arens, A. A. (2020). Auditing and Assurance Services International Perspectives. Pearson.

Global, A. (2022). Audit risk. P7 Advanced Audit and Assurance | ACCA Qualification | Students | ACCA Global.

Hurtt, R. K. (2010). Development of a scale to measure professional skepticism. Auditing: A Journal of Practice, 29(1), 149–171.

IAASB. (2021). *2021 Edition Volume I Handbook of International Quality Control, auditing, review, other assurance, and related services pronouncements.* https://www.iaasb.org/publications/2021-handbook-international-quality-control-auditing-review-other-assurance-and-related-services

IAI. (2022). SAK IAI Online. https://sak.iaiglobal.or.id/

IAPI. (2021). Standar Audit (SA) 700. https://iapi.or.id/cpt-specialcontent/standar-audit-sa/

Inferenz. (2023). *Powerful Synergy between Big Data and artificial intelligence*. https://www.linkedin.com/pulse/powerful-synergy-between-big-data-artificial-intelligence-inferenz

Mardijuwono, A. W., & Subianto, C. (2018). Independence, professionalism, professional skepticism. *Asian Journal of Accounting Research*, 3(1), 61–71.

Marsela, I., Arifuddin, & Indrijawati, A. (2022). *The Effect of Integrity, Professional Skepticism and Peer Review on Audit Quality with Auditor's Ethics as Moderating Variables*, 9(4), 38–43.

Muslim, M., Rahim, S., Pelu, M. F., & Pratiwi, A. (2020). Kualitas Audit: Ditinjau Dari Fee Audit, Risiko Audit Dan Skeptisme profesional auditor Sebagai Variabel moderating. *Ekuitas: Jurnal Pendidikan Ekonomi*, 8(1), 9.

Nguyen, T. L. (2018). A framework for five big V's of Big Data and organizational culture in firms. 2018 IEEE International Conference on Big Data (Big Data).

OJK. (2022). Transformasi Digital perbankan: Wujudkan Bank Digital. https://sikapiuangmu.ojk.go.id/FrontEnd/CMS/Article/40774

Onaolapo, A. A., Ajulo, O. B. & Onifade, H. O. (2017). Effect of audit fees on audit quality: Evidence from cement manufacturing companies in Nigeria. *European Journal of Accounting, Auditing and Finance Research*, 5(1), 6-17.

Project, E. (2022). *What is Digital Transformation?*. https://enterprisersproject.com/what-is-digital-transformation

Puspitasari, A., Baridwan, Z., & Rahman, A. F. (2019). The Effect of Audit Competence, Independence, and Professional Skeptism on Audit Quality with Auditor's Ethics as Moderation Variables. *International Journal of Business, Economics and Law*, 18(5), 135–144.

Rajput, M. (2021). *The roles and relationships of Big Data and cloud computing*. https://itchronicles.com/big-data/the-roles-and-relationships-of-big-data-and-cloud-computing/

Sahir, S. H. (2022). Metodologi Penelitian. KBM Indonesia.

Saragih, M. R. (2020). The Effect of Auditor Professional Skepticism, Locus Of Control, and Independence on Audit Quality. *In Call for Papers–2nd International Seminar on Accounting for Society 5.0 "The Impact of Artificial Intelligence in Accounting for Society 5.0*, 203–209.

Sari, Y., & Kurniawati, K. (2021). Apakah Skeptisisme profesional, Kompleksitas Tugas dan Teknik Audit Berbantuan Komputer berdampak terhadap kualitas audit?. *Ultima ccounting Jurnal Ilmu Akuntansi*, 13(2), 238–256.

Siebel, T. M. (2019). Digital Transformation: Survive and thrive in an era of mass extinction. RosettaBooks.

Sucipto, & Agustina, T. (2023). Pengaruh Risiko Audit terhadap Kualitas Audit Melalui Fee Audit pada Kap di Jakarta. *Jurnal Akuntansi Dan Pajak*, 23(2).

Suparto, A. M. W., & Hardhanie, A. V. (2023). The Effect of Time Budget Pressure and Audit Risk on Audit Quality with Auditor's Ethics as A Moderating Variable. *Journal of Research and Community Service*, 4(2).

Trenggono, N., Whardani, A. C., Putra, P., & Frasetya, V. (2020). Pedoman Penulisan Karya Ilmiah bagi Mahasiswa Ilmu Komunikasi di Provinsi Lampung. Bandar Lampung: Yayasan Petualang Literasi.

Yulanda, N., Ladewi, Y., Yamaly, F. (2021). Pengaruh Skeptisisme Profesional, Etika Profesi, dan Risiko Audit Terhadap Kualitas Audit (Survei pada Kantor Akuntan Publik di Kota Palembang). *Jurnal Akuntansi*, 16(2), 163–170.

Yunianti, N., Carolina, Y., & Winata, V. T. (2021). Independensi, Pengalaman Kerja Auditor, dan Kualitas Audit dengan Skeptisisme profesional Sebagai Variabel Moderasi. *Jurnal Akuntansi*, 13(2), 300–315.