

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh Artificial Intelligence (AI) in Auditing, Digital Competency Auditor, dan Skeptisisme Profesional terhadap Kualitas Audit Eksternal (Survei pada Auditor yang Bekerja di Kantor Akuntan Publik Wilayah Kota Bandung yang Terdaftar di OJK). Penelitian ini menggunakan pendekatan kuantitatif dengan metode deskriptif dan verifikatif. Data yang digunakan merupakan data primer berupa jawaban kuesioner yang diperoleh dari auditor. Populasi dalam penelitian ini adalah auditor yang bekerja pada Kantor Akuntan Publik di Wilayah Kota Bandung dengan jumlah sampel sebanyak 27 auditor yang ditentukan melalui teknik Non-Probability Sampling dengan menggunakan metode Purposive Sampling. Teknik analisis data yang digunakan meliputi analisis regresi linier berganda, analisis korelasi, analisis determinasi, serta pengujian hipotesis menggunakan uji t (parsial) dan uji F (simultan) dengan bantuan perangkat lunak SPSS.

Berdasarkan hasil penelitian, Artificial Intelligence (AI) in Auditing berpengaruh positif terhadap kualitas audit eksternal, yang menunjukkan bahwa semakin optimal penggunaan teknologi AI dalam proses audit maka semakin tinggi kualitas audit yang dihasilkan. Digital Competency Auditor berpengaruh positif terhadap kualitas audit eksternal, yang berarti semakin baik kompetensi digital auditor maka semakin baik pula kualitas audit yang dihasilkan. Skeptisisme Profesional berpengaruh positif terhadap kualitas audit eksternal, yang menunjukkan bahwa semakin tinggi tingkat skeptisisme profesional auditor maka semakin meningkat kualitas audit eksternal. Secara simultan, Artificial Intelligence (AI) in Auditing, Digital Competency Auditor, dan Skeptisisme Profesional berpengaruh signifikan terhadap kualitas audit eksternal pada Kantor Akuntan Publik di Wilayah Kota Bandung.

Kata Kunci: Artificial Intelligence (AI) in Auditing, Digital Competency Auditor, Skeptisisme Profesional, Kualitas Audit Eksternal.

ABSTRACT

This study aims to analyze the effect of Artificial Intelligence (AI) in Auditing, Auditor Digital Competency, and Professional Skepticism on External Audit Quality (A Survey of Auditors Working at Public Accounting Firms in Bandung City Registered with the Financial Services Authority/OJK). This study uses a quantitative approach with descriptive and verificative methods. The data used are primary data in the form of questionnaire responses obtained from auditors. The population in this study consists of auditors working at Public Accounting Firms in Bandung City, with a sample of 27 auditors selected using a Non-Probability Sampling technique through the Purposive Sampling method. Data analysis techniques include multiple linear regression analysis, correlation analysis, coefficient of determination analysis, and hypothesis testing using the t-test (partial) and F-test (simultaneous) with the assistance of SPSS software.

Based on the research findings, Artificial Intelligence (AI) in Auditing has a positive effect on external audit quality, indicating that the more optimal the use of AI technology in the audit process, the higher the resulting audit quality. Auditor Digital Competency has a positive effect on external audit quality, meaning that better digital competency leads to higher audit quality. Professional Skepticism also has a positive effect on external audit quality, indicating that a higher level of professional skepticism enhances external audit quality. Simultaneously, Artificial Intelligence (AI) in Auditing, Auditor Digital Competency, and Professional Skepticism have a significant effect on external audit quality at Public Accounting Firms in Bandung City.

Keywords: Artificial Intelligence (AI) in Auditing), Auditor Digital Competency, Professional Skepticism, External Audit Quality.