

THE EFFECT OF AUDITOR ETHICS AND AUDITOR PROFESSIONAL SKEPTICISM ON AUDIT QUALITY WITH REMOTE AUDIT AS A MODERATION VARIABLE

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ABSTRACT

The increasing demand for professional public accounting services requires the public accounting profession to improve its performance to produce audits that are reliable, used, and trusted by interested parties. This study aims to identify and analyze the effect of auditor ethics and professional skepticism on audit quality with remote audit as a moderating variable. This study uses primary data obtained from questionnaire data distributed to external auditor respondents who work at a Public Accounting Firm in the South Jakarta Region. The sampling technique used purposive sampling. Multiple linear regression analysis techniques using SmartPLS 3.2.9 with a significance level of 5%. The results of this study indicate that partially, auditor ethics and auditor professional skepticism have a positive and significant effect on audit quality, while remote audit variables cannot moderate the influence between auditor ethics and auditor professional skepticism on audit quality.

Keywords: *auditor ethics, auditor professional skepticism, remote audit, audit quality*

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INTRODUCTION

The purpose of financial reporting is to present information regarding the financial condition, performance, and transformation of a company's financial position in a certain period that has utility for all users in making economic decisions (Alpriyatna & Muhyarsyah, 2023). Relevant and reliable financial reports are characteristic information that is important in making decisions. The difficulty that is still experienced by stakeholders is the inability to analyze the reliability of the information that has been presented by the company (Muslim et al., 2020). Relevance and reliability a characteristic that is difficult to measure, so users of information need an independent auditor as a third party to ensure that the audited financial statements are relevant and reliable to increase the confidence of users of information with an interest in the company (Trisnawati et al., 2013).

A public accountant or auditor is a profession that provides services to serve the needs of society as stipulated in Law Number 5 of 2011 concerning public accountants. This requires the public accounting profession to improve its performance to produce audits that can be relied upon, used, and trusted by interested parties. To improve audit quality, auditors must apply and adhere to the basic principles of professional ethics, namely the principles of integrity, objectivity, competence, professional rigor and prudence, confidentiality, and professional behavior (KEPAP, 2021).

The COVID-19 pandemic that has occurred globally has had an impact on audit quality, due to various policies implemented by the government including social distancing, working from home, and lockdown. This makes it difficult for the auditor to verify the findings obtained during the audit because the auditor only relies on the explanations given by the

client regarding the findings obtained by the auditor, therefore the auditor is expected to maintain independence, auditor ethics, and auditor professional skepticism at this time (Saputro & Mappanyukki, 2022).

Recently there has been a phenomenon, 2018 The Financial Services Authority (OJK) imposed administrative sanctions in the form of canceling the registration of Marlina Public Accountants (AP), Merliyana Syamsul Public Accountants (AP), and Satrio Public Accounting Firm (KAP), Bing, Eny and Colleague regarding the results of the OJK examination of PT Sunprima Nusantara Pembinaan (PT SNP).

In 2019, there were allegations of irregularities in Garuda Indonesia's financial statements for the 2018 financial year. Based on the results of an examination conducted by the Ministry of Finance through the Financial Professional Development Center, it was found that the audit of Garuda Indonesia's financial statements contained violations, so the Ministry of Finance (Ministry of Finance) gave sanctions in the form of revocation of permits for 12 months to Public Accountant (AP) Kasner Sirumapea and Public Accountant Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang & Partners.

This shows that the quality of the audits provided is still low, as in the case of PT. SNP where the AP referred to above has not fully implemented the applicable auditing standards and the quality control system owned by the KAP has weaknesses because it has not been able to take proper precautions against the threat of intimacy, this is one of the non-fulfillment of audit quality. Furthermore, the Ministry of Finance considers that this has an impact on reducing professional skepticism, so this is important to be linked and become a variable in this study.

Much research on auditor ethics has been carried out including by (Amran et al., 2020; Haeridistia & Agustin, 2019; Kamil et al., 2018) which shows that auditor ethics has a positive effect on audit quality. In other research conducted by (Mappanyukki et al., 2017), auditor ethics hurt audit quality. Meanwhile, research conducted by (Kuntari et al., 2017) shows that auditor ethics does not affect audit quality.

Research conducted by (Merawati & Ariska, 2018; Nikita Sari Wulan & Budiarta, 2020; Nurjanah & Kartika, 2016) the results of their research show that auditor professional skepticism has a positive effect on audit quality. Meanwhile, research conducted by (Tawakkal, 2019; Triono, 2022) shows that an auditor's professional skepticism does not affect audit quality.

Research conducted by (Putri & Mulyani, 2022; Zhafirah et al., 2022) the results of their research show that remote audits have a positive effect on audit quality. Meanwhile, research conducted by Rizai (2022) shows that remote audits have a negative influence on audit quality.

METHOD

The type of research conducted is quantitative research by surveying samples from a population with the media used in this research is a questionnaire. The study was conducted to test the hypothesis of the significance of the relationship between the independent variables (auditor ethics and auditor's professional skepticism) and the dependent variable (audit quality), and the influence of the moderating variable (remote audit) on the independent variable on the dependent variable.

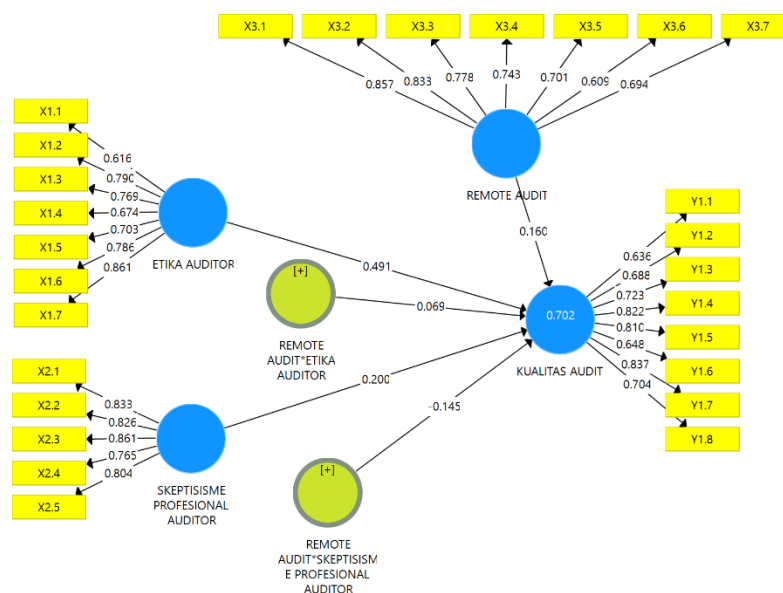
In this study, the population is Auditors who work in the South Jakarta KAP Region, which is based on data from the Ministry of Finance of the Republic of Indonesia as of June 20, 2022, the number of KAPs in the South Jakarta Region is 77 KAPs assuming that each KAP has 5 auditors, so the population in this study this is 385 Auditors.

In this study, the number of samples was calculated using the Slovin formula, and the number of samples obtained was 133 auditors. This study uses non-probability sampling, namely purposive sampling based on certain characteristics, namely a minimum of a senior auditor and has audited for two years. This is done so that the answers to the questionnaire can be answered properly on the right subject and are competent in their field. The samples taken are external auditors which include senior auditors, managers, and partners at the Public Accounting Firm in South Jakarta.

RESULTS AND DISCUSSION

Measurement Model

Measurement Model explains the relationship between variables and indicators. This test shows how the observed variables represent the latent variables to be measured. The output results of the correlation between indicators and their constructs which show the relationship between auditor ethics, auditor professional skepticism, remote audits, and audit quality are shown in the following output image.



(Source: Results of data processing by researchers)

PLS Algorithm Results

Based on the output above, a validity and reliability test is then carried out for each instrument or indicator, which is explained through Convergent Validity, Discriminant Validity, and Composite Reliability analysis.

Convergent Validity Test

The validity test is used to measure whether the research questionnaire is valid or not. Validity testing is carried out by calculating the correlation of each research variable. The

convergent validity test is related to the principle that the measures of a construct should be highly correlated. The convergent validity test can be seen from the loading factor value for each construct indicator. Individual indicators are considered reliable if they have a correlation value above 0.70. However, for early-stage research or development, a loading factor value of 0.5 – 0.6 is still acceptable (Ghozali, 2021). The loading factors for each indicator in the convergent validity test can be presented in the form of the following table.

Table 1. Convergent Validity Test Results for Auditor Ethics Variables

Variable	Indicator	Outer Loading	Description
Auditor Ethics	X1.1	0.616	Valid
	X1.2	0.790	Valid
	X1.3	0.769	Valid
	X1.4	0.674	Valid
	X1.5	0.703	Valid
	X1.6	0.786	Valid
	X1.7	0.861	Valid

(Source: Results of primary data processing by researchers, SmartPLS 3.2.9)

From the table above the results of the loading factor for all indicators of the auditor's ethics variable have a value of > 0.5. This result can be interpreted that all indicators have met the convergence validity criteria or all indicators are valid.

Table 2. Convergent Validity Test Results of Auditor Professional Skepticism Variables

Variable	Indicator	Outer Loading	Description
Auditor Professional Skepticism	X2.1	0.833	Valid
	X2.2	0.826	Valid
	X2.3	0.861	Valid
	X2.4	0.765	Valid
	X2.5	0.804	Valid

(Source: Results of primary data processing by researchers, SmartPLS 3.2.9)

From Table 2 above, the loading factor results for all indicators of the auditor's professional skepticism variable have a value of > 0.5. This result can be interpreted that all indicators have met the convergence validity criteria or all indicators are valid.

Table 3. Convergent Validity Test Results for Remote Audit Variables

Variable	Indicator	Outer Loading	Description
Remote Audit	X1.1	0.616	Valid
	X1.2	0.790	Valid
	X1.3	0.769	Valid

Variable	Indicator	Outer Loading	Description
	X1.4	0.674	Valid
	X1.5	0.703	Valid
	X1.6	0.786	Valid
	X1.7	0.861	Valid

(Source: Results of primary data processing by researchers, SmartPLS 3.2.9)

From Table 3 above the results of the loading factor for all indicators from the remote audit variable have a value of > 0.5 . This result can be interpreted that all indicators have met the convergence validity criteria or all indicators are valid.

Table 4. Convergent Validity Test Results of Audit Quality Variables

Variable	Indicator	Outer Loading	Description
Audit Quality	X1.1	0.616	Valid
	X1.2	0.790	Valid
	X1.3	0.769	Valid
	X1.4	0.674	Valid
	X1.5	0.703	Valid
	X1.6	0.786	Valid
	X1.7	0.861	Valid

(Source: Results of primary data processing by researchers, SmartPLS 3.2.9)

From Table 4 above, the loading factor results for all indicators of the audit quality variable have a value of > 0.5 . This result can be interpreted that all indicators have met the convergence validity criteria or all indicators are valid.

Discriminant Validity Test

The discriminant validity test relates to the principle that measures from different constructs should not be highly correlated. The discriminant validity test can be analyzed based on the Average Variance Extract value, if the AVE value > 0.5 then it is said that the variable is valid. The following are the results of the discriminant validity test for each research variable.

Table 5. AVE Value Test Results

Variable	Average Variance Extracted (AVE)
Auditor Ethics	0.558
Auditor's Professional Skepticism	0.670
Audit Quality	0.544
Auditor Ethics Moderation	1.000

Variable	Average Variance Extracted (AVE)
Moderating Auditors' Professional Skepticism	1.000

(Source: Results of primary data processing by researchers, SmartPLS 3.2.9)

Table 5 above, shows that the AVE value for all variables has a value above 0.5, which means that 50% or more of the variance of the indicators can be explained and the variables have met convergent validity.

Composite Reliability

Composite Reliability is carried out to prove the accuracy, consistency, and correctness of the instrument in measuring constructs (Ghozali, 2021). The construct reliability test is measured by two criteria, namely Cronbach's alpha and composite reliability. A construct is declared reliable if the composite reliability and Cronbach's alpha values are above 0.70 (Ghozali, 2021). Cronbach's alpha and composite reliability values from processing using Smart PLS are as follows.

Table 6. Reliability Test Results - Cronbach's Alpha and Composite Reliability

Variable	Cronbach's Alpha	Composite Reliability
Auditor Ethics	0.865	0.897
Auditor's Professional Skepticism	0.877	0.910
Audit Quality	0.878	0.904
Auditor Ethics Moderation	1.000	1.000
Moderating Auditors' Professional Skepticism	1.000	1.000

(Source: Results of primary data processing by researchers, SmartPLS 3.2.9)

Based on Table 6. above, shows that the value of Cronbach's alpha and composite reliability for all variables is above 0.7. Thus it can be stated that all the variables used in the study are reliable.

Inner Model Test

The inner test aims to show the strength of the estimate between latent or constructed variables (Ghozali, 2021). Testing of the inner model is done by knowing the R-Square value. The R-squared coefficient of determination is used to show how much the independent variable explains the dependent variable. R-squares values of 0.75, 0.50, and 0.25 can be concluded that the model is strong, moderate, and weak (Ghozali, 2021). The results of the R-squared value test using Smart PLS are as follows.

Table 7. R-Square Test Results

Variable	R Square	R Square Adjusted
Audit Quality	0.702	0.688

(Source: Results of primary data processing by researchers, SmartPLS 3.2.9)

From Table 7, it is known that the R-Square value is 0.702 and can be categorized as a moderate model. This shows that 70.2% of Audit Quality is influenced by Auditor Ethics, and Auditor Professional Skepticism, as well as Remote Audit moderation. Meanwhile, 29.8% was influenced by other factors.

Hypothesis Test Results

Hypothesis testing was carried out to see the effect of the significance of the independent variables on the dependent variable seen from the parameter coefficient values and the t-statistic significance values. The results of this test aim to show whether all the lanes analyzed will show significant results from the results of the Original Sample and its t-statistics.

Testing is carried out based on data processing results that have previously carried out outer model tests and inner model tests. Test the hypothesis through the bootstrapping algorithm using the Smart PLS program. The limit for accepting and rejecting the proposed hypothesis is seen from the t-table at 5% significance = 1.96. Then the t-table is compared with t-count or t-statistic.

- a. If t-count > t-table (1.96) and p-values < 0.05 then the hypothesis is accepted.
- b. If t-count < t-table (1.96) and p-values > 0.05 then the hypothesis is rejected.

Auditor Ethics on Audit Quality

To find out the significance of the influence of auditor ethics on audit quality by looking at the parameter coefficient values and the significance value of the t-statistic or it can be seen from the p values. Parameter coefficient values, t-statistical significance values, and p-values can be seen in the following table.

Table 8. Hypothesis Test Results for Auditor Ethics on Audit Quality

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
AUDITOR ETHICS -> AUDIT QUALITY	0.491	0.504	0.138	3.556	0.000

(Source: Results of primary data processing by researchers, SmartPLS 3.2.9)

The table above shows that the original sample value is 0.491 for Auditor Ethics on Audit Quality, which means that there is a positive influence between Auditor Ethics on Audit Quality. The effect of auditor ethics on audit quality is 49.1%, while 50.9% is influenced by other variables. The t-statistic value shows a value of 3.556, while for the t-table with a

significance level of 5% it is 1.96, so the t-statistic value is greater than the t-table (3.556>1.96), or the P value is smaller than 0.05 (0.000<0.050). This shows that Auditor Ethics has a significant effect on Audit Quality. Thus, hypothesis 1 (H1), namely that auditor ethics has a significant effect on audit quality, is accepted and supported in this research.

Auditor's Professional Skepticism of Audit Quality

To determine the significance of the influence of auditors' professional skepticism on audit quality by looking at the parameter coefficient values and t-statistical significance values or can be seen from the p values. Parameter coefficient values, t-statistical significance values, and p-values can be seen in the following table.

Table 9. Hypothesis Test Results for Auditor Professional Skepticism on Audit Quality

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
AUDITOR PROFESSIONAL SKEPTICISM -> AUDIT QUALITY	0.200	0.204	0.099	2.020	0.022

(Source: Results of primary data processing by researchers, SmartPLS 3.2.9)

The table above shows the original sample value of 0.200 for Auditor Professional Skepticism on Audit Quality, which means that there is a positive influence between Auditor Professional Skepticism on Audit Quality. The influence of auditors' professional skepticism on audit quality is 20.0%, while 80.0% is influenced by other variables. The t-statistic value shows a value of 2.020, while for the t-table with a significance level of 5% it is 1.96, so the t-statistic value is greater than the t-table (2.020>1.96), or the P value is smaller than 0.05 (0.022<0.050). This shows that the Auditor's Professional Skepticism has a significant effect on Audit Quality. Thus, hypothesis 2 (H2), namely that auditors' professional skepticism has a significant effect on audit quality, is accepted and supported in this research.

Remote Audit Moderation of the Relationship of Auditor Ethics to Audit Quality

To determine the significance of the influence of remote audits moderating auditor ethics on audit quality by looking at the parameter coefficient values and t-statistical significance values or can be seen from the p values. Parameter coefficient values, t-statistical significance values, and p-values can be seen in the following table.

Table 10. Remote Audit Moderation Hypothesis Test Results on the Relationship of Auditor Ethics to Audit Quality

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
REMOTE AUDIT*AUDITOR ETHICS -> AUDIT QUALITY	0.069	0.083	0.124	0.556	0.289

(Source: Results of primary data processing by researchers, SmartPLS 3.2.9)

The table above shows that the original sample value is 0.069 for the moderating influence of auditor ethics on audit quality, which means that there is a positive influence for the moderation of auditor ethics on audit quality. For Moderation of Auditor Ethics on Audit Quality is 6.9%, while 93.1% is influenced by other variables. The t-statistic value shows a value of 0.556, while for the t-table with a significance level of 5% it is 1.96, so the t-statistic value is smaller than the t-table ($0.556 < 1.96$), or the P value is greater than 0.05 ($0.289 > 0.050$). This shows that Remote Audit does not moderate the effect of Auditor Ethics on Audit Quality. Thus, hypothesis 3 (H3), namely that remote audit moderates the influence of auditor ethics on audit quality, is rejected and not supported in this research.

Remote Audit as a moderating variable does not affect the relationship between Professional Skepticism and Audit Quality, so it is classified as a moderating predictor. Predictor moderation means that the remote audit only acts as an independent variable. In the relationship model formed, the t-statistic value of the relationship between remote audit and audit quality is 1.577 or smaller than the t-table ($1.577 > 1.96$), and the P value is 0.058 or greater than 0.05 ($0.058 > 0, 05$).

Remote Audit Moderation on the Relationship of Auditor Professional Skepticism on Audit Quality

To determine the significance of the influence of remote audits in moderating auditors' professional skepticism towards audit quality by looking at the parameter coefficient values and t-statistical significance values or can be seen from the p values. Parameter coefficient values, t-statistical significance values, and p-values can be seen in the following table.

Table 11. Results of the Auditor's Professional Skepticism Hypothesis Test on Audit Quality

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
REMOTE AUDIT*PROFESSIONAL AUDITOR SKEPTICISM -> AUDIT QUALITY	-0.145	-0.132	0.116	1.241	0.108

(Source: Results of primary data processing by researchers, SmartPLS 3.2.9)

The table above shows that the original sample value is -0.145 for the moderating influence of auditor ethics on audit quality, which means that there is a positive influence for the moderation of auditor ethics on audit quality. For Moderation of Auditor Ethics on Audit Quality is 14.5%, while 85.5% is influenced by other variables. The t-statistic value shows a value of 1.241, while for the t-table with a significance level of 5% it is 1.96, so the t-statistic value is smaller than the t-table ($1.241 < 1.96$), or the P value is greater than 0.05 ($0.108 > 0.050$). This shows that Remote Audit does not moderate the effect of Auditor Professional Skepticism on Audit Quality. Thus, hypothesis 4 (H4), namely that remote audit moderates the influence of auditors' professional skepticism on audit quality, is rejected and not supported in this research.

Remote Audit as a moderating variable does not affect the relationship between Professional Skepticism and Audit Quality, so it is classified as a moderating predictor. Predictor moderation means that the remote audit only acts as an independent variable. In the relationship model formed, the t-statistic value of the relationship between remote audit and audit quality is 1.577 or smaller than the t-table ($1.577 > 1.96$), and the P value is 0.058 or greater than 0.05 ($0.058 > 0, 05$).

Effect of Auditor Ethics on Audit Quality

Based on the results of the hypothesis test, it is known that auditor ethics has a significant positive effect on audit quality. This shows that the greater the auditor's ethics, the better the resulting audit quality. Auditor ethics are the value of auditor behavior to foster public trust in the organization by always behaving ethically and adhering to good ethical principles. During an audit, several auditors will usually be faced with situations of conflict of interest towards their clients, resulting in violations of the accounting profession's code of ethics (Angelina, 2017). So in this research, Agency Theory in auditing is related to the auditor as a third party in understanding the existence of conflicts of interest and solving the problem of information asymmetry between the principal (shareholder) and the agent (management). With the existence of agency theory, the auditor must pay attention to the auditor's ethics or code of ethics in providing opinions related to problems/findings that occur to the auditee. This means that managing and applying existing auditor ethics can maintain and improve audit quality.

The results of this research are in line with previous research, research conducted by (Amran et al., 2020; Haeridistia & Agustin, 2019; Kamil et al., 2018) which stated that auditor ethics have a positive effect on audit quality. This shows that the ethics of the auditor has a relationship with audit quality. This means that if the auditor follows the public accountant's code of ethics or auditor ethics during the audit process, the audit report produced by the auditor can fulfill the requirements. The higher the auditor's commitment to implementing auditor ethics, the higher the audit quality (Haeridistia & Agustin, 2019). In contrast, research conducted by (Kuntari et al., 2017) shows that auditor ethics does not affect audit quality.

The results of previous research before the COVID-19 pandemic showed a tendency for time pressure in carrying out audits to have a significant positive influence on audit quality. This research, which was carried out during the COVID-19 pandemic, showed similar results, namely that there was a significant positive influence on auditor ethics on audit quality. This

means that the higher the auditor's ethics in auditing, the higher the quality of the audit produced, both when there is no COVID-19 pandemic and when there is a COVID-19 pandemic.

The implications of this show that there is still a need for auditor ethics in achieving audit quality, both during the Covid-19 pandemic and in situations without a pandemic. Thus, policymakers need to develop provisions or guidelines regarding auditor ethics, and auditors must apply auditor ethics in carrying out audits so that the resulting audit quality is good.

The Effect of Auditor Professional Skepticism on Audit Quality

Based on the results of hypothesis testing, it is known that an auditor's professional skepticism has a significant positive effect on audit quality. This shows that the greater the auditor's professional skepticism, the better the resulting audit quality. One form of auditor professional skepticism is an attitude that includes a questioning mind, alertness to conditions that could indicate possible misstatements, whether caused by fraud or error and an important assessment of audit evidence (SA 200, 2021). Professional skepticism is an attitude that includes a questioning mind, alertness to conditions and circumstances that indicate the possibility of material misstatement caused by error or deliberate fraud, and assessment of evidence. audit critically (Saputro & Mappanyukki, 2022). So in this research, Agency Theory explains that there are respective interests between the principal and the agent, so with the presence of the auditor as a third party he can provide the right opinion on the existing conflict, therefore the auditor must pay attention to the auditor's professional skepticism in accepting evidence. audit and information from the auditee. Thus, the resulting audit will provide an adequate level of assurance, which has implications for good audit quality.

The results of this research are in line with previous research, research conducted by (Merawati & Ariska, 2018; Nikita Sari Wulan & Budiarta, 2020; Nurjanah & Kartika, 2016), the results of which stated that auditors' professional skepticism has a positive effect on audit quality. This shows that the auditor's professional skepticism has a relationship with audit quality. In contrast, research conducted by (Tawakkal, 2019; Triono, 2022) shows that auditors' professional skepticism does not affect audit quality.

The results of previous research before the COVID-19 pandemic showed a tendency for auditors' professional skepticism in carrying out audits to have a significant positive influence on audit quality. This research, which was carried out during the COVID-19 pandemic, showed similar results, namely that there was a significant positive influence on auditors' professional skepticism on audit quality. This means that the higher the auditor's professional skepticism in auditing, the higher the quality of the audit produced, both when there is no COVID-19 pandemic and when there is a COVID-19 pandemic.

The implications of this show that the professional skepticism of auditors is still needed in achieving audit quality, both during the COVID-19 pandemic and in situations without a pandemic. Thus, policymakers need to develop provisions or guidelines regarding auditors' professional skepticism, and auditors must apply auditors' professional skepticism in carrying out audits so that the resulting audit quality is good.

Remote Audit Moderation of the Relationship of Auditor Ethics to Audit Quality

Based on the results of hypothesis testing, it is known that remote audits do not moderate the influence of auditor ethics on audit quality. This shows that remote audits do not strengthen or weaken the influence of auditor ethics on audit quality. One form of audit quality is that the auditor must maintain integrity, objectivity, competence, confidentiality, and professional behavior through auditor ethics in the form of being straightforward and honest in all professional and business relationships, applying professional and business judgment without compromise, such as bias, conflict of interest, influence or undue dependency (KEPAP IAPI, 2021). So with Agency Theory explaining that the interests of the two parties are not always in line, conflicts of interest often occur between principals and agents, This condition is known as a moral hazard and creates information asymmetry so that an independent third party is needed, namely an auditor who can examine and provide assurance on financial statements made by management, as explained in the framework of point 1 that the auditor must apply ethics or a public accountant's code of ethics. With the presence of COVID-19 Independent Auditors are expected to be able to carry out alternative audit procedures, namely remote audits/remote audits, remote audits are classified as predictor moderation, which means that remote audits only act as independent variables in this case in line with research conducted by (Citra Mulyandini & Natita, 2021; Zhafirah et al., 2022) which shows that remote audits have a positive and significant effect on audit quality.

Before testing the hypothesis with remote audit as a moderator, the results showed that auditor ethics had a significant positive effect on audit quality. With the remote audit moderating variable, the results of the hypothesis test show that remote audit does not affect the relationship between auditor ethics and audit quality.

The reason the hypothesis was not accepted was auditor ethics which has become fundamental for auditors in carrying out audits. Auditor ethics are guidelines or limits that must be carried out by an auditor in carrying out his duties and this has been regulated by IAPI in the Public Accountant Professional Code of Ethics (KEPAP), therefore in carrying out his duties, an auditor must comply with a predetermined code of ethics.

In the practice of remote audits or remote audits, examiners experience obstacles including direct physical access restrictions on audit evidence and confirmation of key personnel which cannot be carried out face-to-face. However, remote audits have no impact on the influence of auditor ethics on audit quality. This is because auditor ethics is fundamental for auditors in conducting audits to produce quality audits. Even though the auditor carried out remote audits during the COVID-19 pandemic as well as face-to-face audits during normal circumstances without a pandemic, they will always maintain the auditor's ethics that apply during the audit process.

The results of this research imply that the implementation of remote audits can be applied, especially during the COVID-19 pandemic which requires physical restrictions. The implementation of remote audits does not affect the relationship between auditor ethics and audit quality. For this reason, it is still necessary to have good time management, including in the implementation of remote audits, so that it does not cause auditor ethics which can reduce audit quality.

Remote Audit Moderation of the Relationship between Auditor's Professional Skepticism and Audit Quality

Based on the results of the hypothesis test, it is known that remote audit does not moderate the influence of professional skepticism on audit quality. This shows that remote audits do not strengthen or weaken the influence of auditors' professional skepticism on audit quality. So with Agency Theory explaining that the interests of the two parties are not always in line, conflicts of interest often occur between principals and agents. This condition is known as moral hazard and creates information asymmetry so that an independent third party is needed, namely an auditor who can examine and provide assurance on financial statements that are made by management, as explained in the framework of point 2 that the auditor must pay attention to the auditor's professional skepticism in receiving audit evidence and statements from the auditee, with the presence of COVID-19 Independent Auditors are expected to be able to carry out alternative audit procedures, namely remote audits / remote audits Thus remote audit is classified as a moderating predictor, which means that remote audit only acts as an independent variable in this case in line with research conducted by (Citra Mulyandini & Natita, 2021; Zhafirah et al., 2022) which shows that remote audit has a positive and significant effect on audit quality.

Before testing the hypothesis with remote audit as a moderator, the results showed that the auditor's professional skepticism had a significant positive effect on audit quality. With the remote audit moderating variable, the results of the hypothesis test show that remote audit does not affect the relationship between auditor professional skepticism and audit quality.

The cause of the hypothesis not being accepted is the attitude of the auditor's professional skepticism which has become a fundamental thing for auditors in carrying out audits. SA 200 (2021) explains that professional skepticism is an attitude that includes a questioning mind, being alert to conditions that may indicate the possibility of misstatement, whether due to fraud or error and an important assessment of audit evidence (Amanda et al., 2023). Professional skepticism is an attitude that includes a questioning mind, alertness to conditions and circumstances that indicate the possibility of material misstatement due to error or fraud, and assessment of evidence. audit critically (Saputro & Mappanyukki, 2022).

In the practice of remote audits or remote audits, examiners experience obstacles including direct physical access restrictions on audit evidence and confirmation of key personnel which cannot be carried out face-to-face. However, remote audits do not change the auditor's professional skepticism in conducting audits. This is because professional skepticism is fundamental for auditors in conducting audits to produce quality audits. Even though auditors carry out remote audits during the COVID-19 pandemic or face-to-face audits during normal circumstances without a pandemic, they will always be skeptical of the information and audit evidence submitted by the auditee.

The results of this research imply that the implementation of remote audits can be applied, especially during the COVID-19 pandemic which requires physical restrictions. The implementation of remote audits does not affect the relationship between professional skepticism and audit quality. For this reason, it is still necessary to have good time management, including in implementing remote audits, so that it does not cause auditor professional skepticism which can reduce audit quality.

CONCLUSION

Auditor ethics has a positive and significant effect on audit quality. This shows that the greater the auditor's ethics, the better the resulting audit quality. Auditors' professional skepticism has a positive and significant effect on audit quality. This shows that the stronger the auditor's professional skepticism, the higher the resulting audit quality. Remote audits do not moderate the influence of auditor ethics on audit quality. This shows that remote audits do not strengthen or weaken the influence of auditor ethics on audit quality. Remote audits do not moderate the influence of auditors' professional skepticism on audit quality. This shows that remote audits do not strengthen or weaken the influence of auditors' professional skepticism on audit quality.

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