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THE EFFECT OF THE APPLICATION OF ARTIFICIAL INTELLIGENCE (AI) AND AUDITOR COMPETENCIES ON AUDIT QUALITY AT PUBLIC ACCOUNTING FIRMS IN WEST JAVA

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This study aims to analyze the influence of the implementation of Artificial Intelligence (AI) and auditor competencies on audit quality at Public Accounting Firms (PAFs) in West Java. This study employs a quantitative approach using primary data collected via a questionnaire measured on a 1–5 Likert scale. The population of this study consists of auditors working at Public Accounting Firms in West Java. The sample was determined using non-probability purposive sampling, resulting in 128 auditor respondents. Data analysis was conducted using Partial Least Squares-based Structural Equation Modeling (SEM-PLS). The results indicate that the implementation of Artificial Intelligence (AI) has a positive and significant effect on audit quality. Furthermore, auditor competence also has a positive and significant influence on audit quality. These findings suggest that the integration of AI technology, supported by adequate auditor competence, can improve audit quality at Public Accounting Firms

Keywords: Artificial Intelligence (AI), Auditor Competence, Audit Quality

INTRODUCTION

Companies such as Deloitte, PwC, EY, and KPMG have already implemented the use of AI in Predictive Analytics, Cognitive Automation, and Continuous Auditing. According to Reporting Council, (2024) the use of AI in the audit field can be applied to detect errors and reduce the risk of restatements. Furthermore, research conducted by indicates that AI investments in international audit firms significantly reduce the likelihood of errors in financial statements, emphasizing that AI not only optimizes performance but also enhances audit quality worldwide. This technology enables auditors to automatically review thousands of transactions, detect anomalies in real time, and identify potential fraud with high precision (Leocádio dkk., 2024). The Financial Reporting Council (2024) reports that the use of AI at Big Four firms has increased significantly in recent years. However, this rise in AI usage has not been fully accompanied by an overall improvement in audit quality.

Abiyyu & Mustafida (2024) emphasize that the implementation of AI in auditing can accelerate the examination process and enhance the quality of data analysis; however, its effectiveness depends on auditors' readiness to adapt to system changes and manage the resulting pressures. Success in implementing AI is not determined by technology alone but also by the role of professional auditors who can utilize the technology optimally. This development could replace manual audits with AI technology. Previous research has emphasized that AI can enhance the efficiency, effectiveness, and accuracy of audit results(Ludmilla & Abdillah, 2025). The IAPI (Institut Akuntan Publik Indonesia) rarely uses AI for auditing purposes. Public accounting firms have begun using AI for audit systems, although they face challenges related to human resources and inadequate facilities for implementing AI systems, as evidenced by the research Fachriyah & Anggraeni (2024). Consequently, auditor competence is a critical factor in determining audit quality. The credibility of the profession and audit results can be compromised if the audit standards (SA 560, SA 500, SA 315) used are weak, especially when combined with audit violations, such as those involving the KAP Tanubrata, Sutanto, Fahmi, Bambang & Partners (Iradati & Ratnawati, 2024). Therefore, if technology is not accompanied by auditor competence, the audit results will lack quality. The role of the audit committee and professionalism are also discussed in the study by Nurfadilah & Mahadianto (2025) as they can reduce the occurrence of fraud in reporting. Improving auditors' capabilities can enhance the reliability of financial information and overall audit quality. Auditors' capabilities and the application of AI form a good collaboration in delivering high-quality audit results. Hady & Mudhaffar (2025) state that the use of artificial

intelligence in public accounting firms in Indonesia has a positive impact on audit process efficiency. However, improved audit quality can only be achieved if auditors possess sufficient technical expertise to understand AI systems and can effectively interpret the results of the analysis. Furthermore, Raihan & Setiyawati (2025) reveal that audit quality is significantly influenced by auditor competence, particularly when auditors work under time pressure and high workloads. They emphasize that maintaining the integrity and reliability of audit results heavily depends on professional competence and the timely fulfillment of audit responsibilities.

Findings by Fedyk dkk. (2022) shown how that investing in AI within audit firms can reduce the probability of restatements and enhance audit quality. Meanwhile, research on this topic remains limited in Indonesia, with most studies concentrated in East Java and the Greater Jakarta area (Sari & Wahyuda, 2025; Hady & Mudhaffar, 2025). To date, there has been little research discussing the implementation of AI in audits at Public Accounting Firms (PAFs) in West Java, despite this region having distinct characteristics and diverse technology adoption. Furthermore, most previous studies have not incorporated auditor competence and professional independence as variables in the relationship between AI implementation and audit quality (Nugrahanti dkk., 2025).

Given these conditions, this study aims to address this research gap by analyzing the impact of artificial intelligence (AI) implementation, auditor professional competence, and auditor independence on audit quality at Public Accounting Firms (PAFs) in West Java. Based on data from the IAPI (Institut Akuntan Publik Indonesia) in 2025, there are 687 active PAFs in Indonesia, most of which are located in West Java, such as in Cirebon, Bandung, Bogor, Bekasi, and Bandung. This phenomenon makes West Java a suitable location to examine the use of modern audit technology in Indonesia. This renewal is seen through the alignment of three key variables: the use of AI, auditors' professional expertise, and auditor independence when analyzing the impact on audit quality. To enhance the efficiency and reliability of audits in the digital age within public accounting firms, it is hoped that these observations can serve as a guide for technology-based audits.

LITERATURE REVIEW

The relationship between the research variables, namely, Artificial Intelligence (AI), auditor competence, and audit quality is reinforced by Agency Theory, which serves as the conceptual foundation. Agency Theory explains the relationship between principals and agents when there are significant information asymmetries and limited oversight. Additionally, auditors and audit technology play a role in reducing agency conflicts and enhancing the reliability of financial statements (Jensen dkk., 1976).

The Application of Artificial Intelligence (AI) in Auditing

The application of Artificial Intelligence (AI) in auditing is treated as variable X1. Variable X1 is grounded in the Agency Theory proposed by Jensen dkk (1976) which emphasizes that agency conflicts arise due to information asymmetry between principals and agents, thereby necessitating effective monitoring mechanisms. The effectiveness of monitoring can be enhanced by applying AI in auditing as a tool to assist auditors, thereby making the analysis of the data obtained more accurate and comprehensive. Research by Qader & Cek (2024) in "*in Influence of Blockchain and Artificial Intelligence on Audit Quality: Evidence from Turkey*" ndicates that the use of AI has a positive impact on audit quality. Thus, Agency Theory is employed to clarify how the application of AI can minimize agency conflicts and enhance audit quality at Public Accounting Firms.

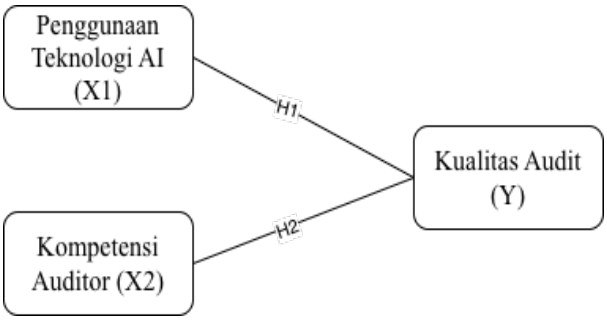
Auditor Competence

Auditor competence, as variable X2, is based on the Agency Theory popularized by Jensen dkk (1976) which emphasizes the auditor's role as a means of oversight to minimize agency conflicts. Auditor competence is described as the auditor's professional ability to perform the audit process to the fullest extent. Research by Susanto dkk (2022) dalam "*Sustaining Investigative Audit Quality through Auditor Competency and Digital Forensic Support*" demonstrates that auditor competency is crucial for maintaining and optimizing audit quality. Thus, Agency Theory is employed to clarify how auditor competency can strengthen monitoring functions and contribute to optimizing audit quality.

Audit Quality

Audit quality serves as the dependent variable (Y), influenced by independent variables. The conceptual foundation of this variable is based on Agency Theory, popularized by Jensen dkk (1976) This theory emphasizes that conflicts of interest between principals and agents lead to distorted information; thus, an independent auditor is necessary to ensure the reliability of financial statements is properly monitored. Based on previous research by

Agusiady dkk (2022) in *Audit Quality During the COVID-19 Pandemic: Analysis of Procedures, Costs, Reporting Time Pressure and Audit Situations*, it was found that audit quality is influenced by audit procedures and reporting time pressure, which affect the effectiveness of audit implementation.



Picture 1. Framework

Previous theories and research indicate that Artificial Intelligence (AI) (X_1) impacts audit quality (Y), as AI technology has been shown to enhance efficiency, analytical accuracy, and auditors' ability to detect errors. Meanwhile, auditor competence (X_2) also impacts audit quality (Y), with auditors' knowledge, skills, and professionalism serving as key factors in producing accurate and credible audit reports. Consequently, the research framework of this study positions AI and auditor competence as independent variables that influence audit quality as the dependent variable.

METHOD

This study is useful for evaluating hypotheses by applying statistical methods and numerical data analysis, as well as quantitative approaches. An associative study will be employed because it aligns with the study's objective, namely to determine the extent of the influence or relationship among the variables. An associative study not only examines the relationship between variables but also allows for testing the direction of influence whether positive, negative, or insignificant. Mahadianto & Setiawan (2013) state that a population is a collection of elements (units of analysis where data is measured and collected) that possess characteristics (distinctive features) distinguishing that collection from others. The population of this study includes all auditors working at public accounting firms in the West Java region who are registered with the IAPI (Institut Akuntan Publik Indonesia) and the Direktorat Jenderal Pajak.

A sample is a portion of a population selected using a sampling technique that does not alter the inherent characteristics of the set of elements(Mahadianto & Setiawan, 2013). This study set 128 respondents as the sample size, which was deemed sufficient to produce representative findings. Primary data was obtained directly from auditors by distributing questionnaires to Public Accounting Firms. Financial statements and publications from the IAPI (Indonesian Institute of Public Accountants) were used as secondary data, containing official statistical data, along with previous studies on similar topics. Sugiyono (2013) Surveys are an effective data collection technique because they allow information to be gathered from a large number of respondents in a relatively short period of time. In addition, this method helps maintain the objectivity of the research because the data is obtained directly from individuals who have experience and knowledge relevant to the topic under study.

Table 1. Research Indicators

Variable	Indicator	Sources
Use of Artificial Intelligence (AI)	• Ease of learning Artificial Intelligence • Ease of use • AI systems are easy to understand • Detection of anomalies that are difficult to identify using conventional methods	(Susanto et al., 2022); (Sari & Wahyuda, 2025)
Auditor Competencies	• Auditor competencies improve through professional training and continuing education. • Experienced auditors can complete complex audits. • Auditors must apply and emphasize the audit standards used • Auditors are proficient in statistics and technology.	Rustandi (2025); Susanto et al. (2022)
Audit Quality	• Ensuring audit reliability through compliance with regulations. • Competent auditors identify material errors, whether intentional or unintentional. • A thorough examination of financial aspects • ensures the accuracy of reports. • Maximizing the collection and testing of evidence.	Rustandi (2025); Susanto et al. (2022)

Data analysis using the PLS-based SEM statistical approach is considered suitable for study models with relatively small sample sizes and non-normally distributed data, and can examine the relationships between latent variables simultaneously (Hair et al., 2021; Ringle et al., 2017).

RESULTS AND DISCUSSION

This study aims to analyze the impact of implementing Artificial Intelligence (AI) and auditor competencies on audit quality at Public Accounting Firms (PAFs) in West Java. Research data was collected through the distribution of questionnaires to auditors working at PAFs in the West Java region. The collected data was then analyzed using PLS-based SEM with SmartPLS version 4.0 software.

Respondent Characteristics

According to the data analysis results, the research respondents were predominantly auditors aged 25–30 years, with a majority being female. The majority held a bachelor's degree (S1), comprising 61 individuals or 47.7%. The auditor positions of the research respondents varied, including junior auditors, senior auditors, supervisors, and partners. Most were junior auditors, totaling 76 people, equivalent to 59.4%. Most respondents had been working for 3–5 years, and among all respondents, 70 individuals, equivalent to 54.7% used audit technology based on Artificial Intelligence (AI) or automation systems. Based on the cities where the Public Accounting Firms (KAP) are located, the respondents were spread across several cities in West Java. This distribution indicates that the study encompasses KAPs with diverse regional characteristics and varying levels of technology adoption; thus, the research findings can provide a general picture of the state of KAPs in West Java.

Descriptive Statistics of Research Variables

Table 2. Descriptive Statistics of Research Variables

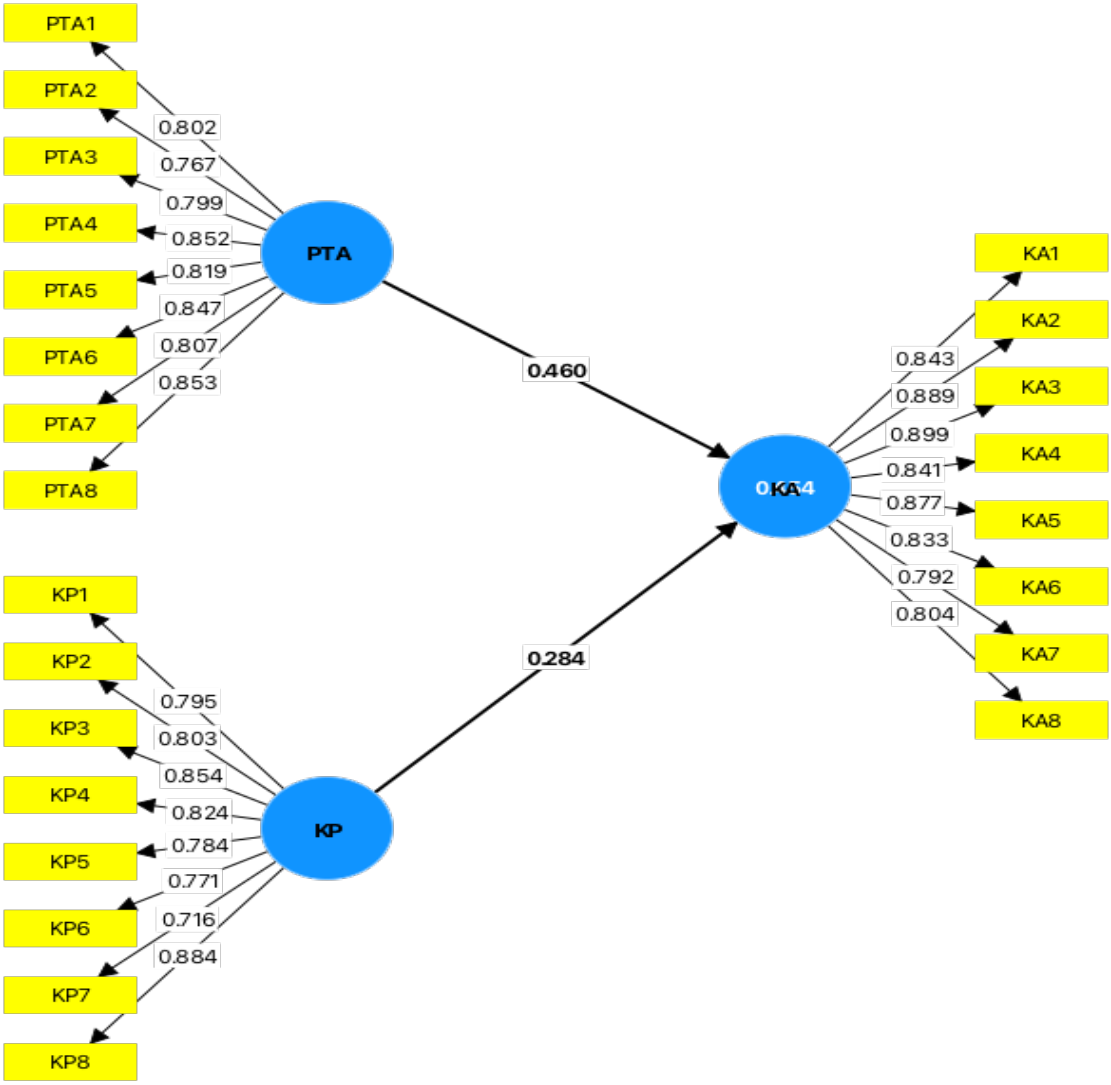
Variable	Mean	Min	Max	Std. Dev
Use of Artificial Intelligence (AI)	4,07	1,38	5,00	0,86
Auditor Competencies	4,03	1,50	5,00	0,84
Audit Quality	4,10	1,25	5,00	0,86

Based on the results of the descriptive statistical analysis, the Artificial Intelligence (AI) implementation variable has a mean of 4.07, a minimum of 1.38, a maximum of 5.00, and a standard deviation of 0.86. These results indicate that respondents tend to agree with statements related to the implementation of AI during the audit process at public accounting firms. Meanwhile, the level of competence is seen as having a significant influence in public accounting firms in West Java according to respondents' views, with a mean score of 4.03 and a standard deviation of 0.84. The

audit quality variable has a mean score of 4.10, a minimum score of 1.25, and a maximum score of 5.00, with a standard deviation of 0.86. These values indicate that audit quality at public accounting firms in West Java is rated as good by respondents

Evaluation of the Measurement Model (Outer Model)

The measurement model was evaluated to test the convergent validity of the indicators for the constructs of AI implementation, auditor competence, and audit quality. The outer loadings were above 0.70 for all indicators within the range of values for each variable, specifically 0.767–0.853 for AI implementation, 0.716–0.884 for auditor competence, and 0.792–0.899 for audit quality. This indicates that all indicators can adequately represent the latent constructs, thereby proving the measurement model to be valid and suitable for use in structural model evaluation and hypothesis testing.



Picture 2. Outer Model

Convergent Validity Test

Table 3. *Outer Loading*

	KA	KP	PTA
KA1	0.843		
KA2	0.889		
KA3	0.899		
KA4	0.841		
KA5	0.877		
KA6	0.833		
KA7	0.792		
KA8	0.804		
KP1		0.795	
KP2		0.803	
KP3		0.854	
KP4		0.824	
KP5		0.784	
KP6		0.771	
KP7		0.716	
KP8		0.884	
PTA1			0.802
PTA2			0.767
PTA3			0.799
PTA4			0.852
PTA5			0.819
PTA6			0.847
PTA7			0.807
PTA8			0.853

The measurement model was evaluated to assess the convergent validity of the indicators for the audit quality (KA), auditor competence (KP), and application of artificial intelligence (PTA) variables. The outer loading results above exceeded 0.70, ranging from 0.792 to 0.899 for audit quality, 0.716 to 0.884 for auditor competence, and 0.767 to 0.853 for AI application. This indicates that all indicators adequately represent the latent variables; thus, the measurement model is proven valid and is not eliminated, allowing the study to proceed to the structural equation modeling and hypothesis testing stages.

Table 4. AVE

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
KA	0.944	0.948	0.953	0.719
KP	0.922	0.930	0.936	0.649
PTA	0.930	0.935	0.942	0.671

The results of the construct validity and reliability tests show that all research variables meet the required characteristics. All AVE values exceeded the minimum threshold of 0.50. Furthermore, the Cronbach's alpha and composite reliability for each construct also exceeded 0.70; therefore, it can be concluded that all constructs possess good reliability and validity and are suitable for use in structural equation modeling and hypothesis testing.

Discriminant Validity Test

Table 5. Fornell-lacker

	KA	KP	PTA
KA	0.848		
KP	0.569	0.805	
PTA	0.636	0.619	0.819

The discriminant validity test was conducted using the Fornell-Larcker criterion or the HTMT ratio. The test results show that the root mean square error of approximation (RMSEA) for each construct exceeds the correlation coefficient between that construct and the others. Therefore, it can be concluded that discriminant validity has been established. The results on the table above demonstrate that each construct possesses a high degree of discrimination and can distinguish itself from other constructs in the research model.

Table 6. Rasio Heterotrait-Monotrait (HTMT)

	KA	KP	PTA
KA			
KP	0.599		
PTA	0.665	0.661	

The test results show that all HTMT scores between constructs fall below the maximum threshold of 0.90, with the highest score being 0.665. This indicates that no issues were found regarding discriminant validity between constructs; therefore, the measurement model is deemed to meet the criteria for discriminant validity.

Reliability Test

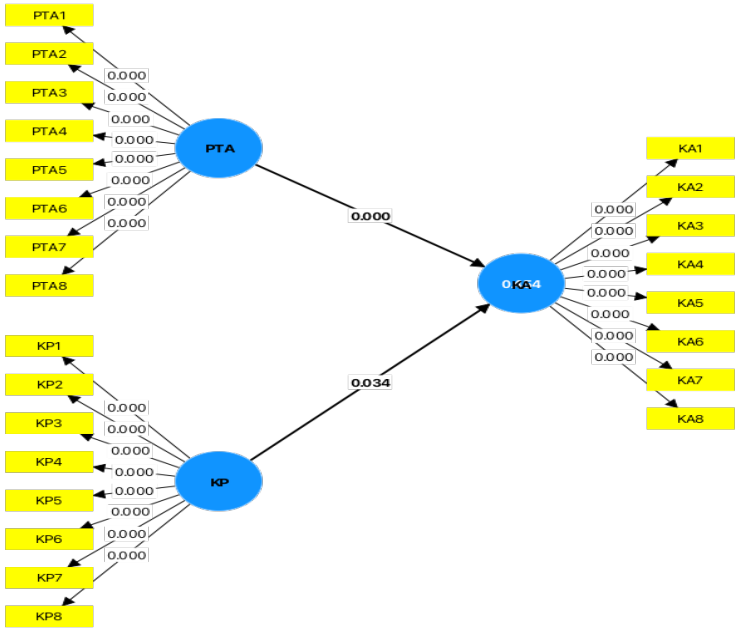
The reliability test was conducted by examining the Cronbach's Alpha and Composite Reliability results. The test results confirm that all variables have Cronbach's Alpha and Composite Reliability scores greater than 0.70. This confirms that the research instrument has good internal consistency and is considered reliable. The findings from the reliability and convergent validity tests indicate that all constructs in this study demonstrating good internal consistency.

Table 7. Reliability Test

	Cronbach's alpha	*Composite reliability (rho_a)*	*Composite reliability (rho_c)*	*Average variance extracted (AVE)*
KA	0.944	0.948	0.953	0.719
KP	0.922	0.930	0.936	0.649
PTA	0.930	0.935	0.942	0.671

Evaluation of the Structural Model (Inner Model)

The structural model is evaluated to determine the strength of the correlation between latent variables and the model's ability to explain the dependent variable.



Picture 3. Inner Model

Based on the results of the internal model testing, it was found that the relationship between the AI Technology Adoption (PTA) variable and Auditor Competence (KP) on Audit Quality (KA) showed a significance level that met statistical criteria. The p-values on the influence paths were below the 0.05 significance threshold, indicating that the structural model adequately explains the causal relationship between the variables. These findings indicate that increased use of AI technology and auditor expertise positively contribute to improved audit quality. Thus, the structural model constructed meets the validity requirements for use in hypothesis testing and provides empirical support that the independent variables play a significant role in explaining the variability in the dependent variable.

Nilai R-Square (R^2)

The test results show that the R-Square (R^2) value for the Audit Quality (AQ) variable is 0.454, with an Adjusted R-Square of 0.446. These results indicate that the application of Artificial Intelligence and auditor competence can explain 45.4% of the variation in audit quality, while the remaining 54.6% is explained by other variables outside the research model. This proves that the structural model constructed has a sufficiently strong explanatory power in explaining audit quality, although there are still other determinants that potentially influence audit quality and have not been included in this study.

Hypothesis Testing

Hypothesis testing was conducted using the bootstrapping method at a 5% significance level. The results of the hypothesis testing are presented in the table below:

Table 8. Hypothesis Testing

	Original sample (O)	*Sample mean (M)*	*Standard deviation (STDEV)*	*T statistics (|O/STDEV|)*	*P values*
KP -> KA	0.284	0.285	0.134	2.120	0.034
PTA -> KA	0.460	0.463	0.125	3.675	0.000

Auditor competence has a positive and significant impact on audit quality; the results of hypothesis testing using bootstrapping analysis yielded a path coefficient of 0.284, a t-statistic of 2.120, and a p-value of 0.034 (< 0.05). The use of AI was also found to have a positive impact, with a path coefficient of 0.460, a t-statistic of 3.675, and a p-value of 0.000 (< 0.05). This indicates a simultaneous increase in auditor competence and the use of AI technology, thereby supporting the hypotheses of this study.

Discussion

The Effect of Artificial Intelligence (AI) Implementation on Audit Quality

The test results show that the relationship between the application of Artificial Intelligence (AI) and audit quality yields a t-statistic of 3.675 and a p-value of 0.000 (< 0.05), with a path coefficient of 0.460. The first hypothesis (H1) is accepted, indicating that the application of AI has a positive and significant impact on audit quality. This is reinforced by the finding that the higher the scale of AI technology use in the audit process, the higher the audit quality achieved.

The Influence of Auditor Competence on Audit Quality

The following test results demonstrate that the correlation between auditor competence and audit quality yields a t-statistic of 2.120 and a p-value of 0.034 (< 0.05), with a path coefficient of 0.284. Therefore, the second hypothesis (H2) is accepted, meaning that auditor competence has a positive and significant influence on audit quality. The following findings demonstrate that auditors with adequate expertise in terms of knowledge, skills, and professional experience can produce higher audit quality.

The Impact of Artificial Intelligence (AI) Implementation on Audit Quality

The application of AI in this study has a positive and significant impact on audit quality. This aligns with the research by Fedyk et al., (2022) and Fachriyah & Laily Anggraeni (2024), which states that the use of AI can improve efficiency, accuracy, and auditors' ability to detect anomalies. With AI, the audit process becomes more systematic and data-driven, thereby enhancing audit quality.

The Impact of Auditor Competence on Audit Quality

The findings of this study also show that auditor expertise has a positive and significant influence on audit quality. These findings support research by Rustandi (2025) and Purba et al. (2025) which emphasizes that auditors with knowledge and skills, coupled with sufficient working hours to complete the audit, can produce more effective audit results. Auditor competence is crucial for evaluating audit evidence and issuing high-quality opinions.

CONCLUSION

Based on the results of data analysis using the SEM-PLS method, it can be concluded that the application of AI has a positive and significant effect on audit quality, and that auditor competence also has a positive and significant effect on audit quality. Overall, the results indicate that the combination of AI implementation and auditor competencies is a key factor in improving audit quality at PAFs in West Java. Public Accounting Firms are advised to increase their use of Artificial Intelligence (AI) technology and to develop auditor competencies through ongoing training and education. This study reinforces the technology-based theoretical analysis within the Agency Theory framework, demonstrating that the implementation of Artificial Intelligence (AI) and auditor competencies play a role in optimizing audit quality. Thus, AI is used to support auditors in minimizing significant discrepancies in information and streamlining the audit process, while auditor competencies determine the extent to which AI technology is utilized. Thus, aligning auditors' expertise with technology is the most critical factor in achieving high-quality audits. Future research is encouraged to expand the study area and include additional variables that may influence audit quality.

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