ABSTRACT

This study aims to examine the effects of remote auditing, the use of artificial intelligence, and audit litigation risk on audit quality, with due professional care as a moderating variable. A quantitative approach was employed using the PLS-SEM method on 164 external auditors working at Public Accounting Firms (KAP) in the Java region. The research instruments were tested for validity and reliability prior to analysis.

The results reveal that remote auditing and the use of artificial intelligence have a positive and significant effect on audit quality, whereas audit litigation risk has no significant effect. Furthermore, due professional care was found to moderate only the relationship between remote auditing and audit quality, but not the other relationships. These findings highlight the importance of leveraging technology and strengthening auditor professionalism to improve audit quality. The practical implications suggest that public accounting firms should enhance their technological infrastructure, provide training on due professional care, and extend future research to broader regions and variables to obtain a more comprehensive understanding.

Keywords*: remote auditing, use of artificial intelligence, litigation risk, due professional care, audit quality.*