INTRODUCTION

In 2018, the Indonesian Ministry of Finance, through the Financial Professional Development Center, examined the Public Accountant Kasner Sirumapea and the Audit Firm Tanubrata, Sutanto, Fahmi, Bambang & Partners (members of the international audit organization BDO), which conducted an audit of the Financial Report of the Garuda Indonesia transportation services company in 2018. The examination found two critical issues regarding audit standards and KAP quality control systems. Namely, Audit Standard 315 is an audit standard that regulates the identification and assessment of risks of material misstatement through understanding entities and their environment. In contrast, Audit Standard 500 regulates audit evidence, and Standards Audit 560 governs how auditors consider subsequent events in their audit. This problem resulted in the firm's suspension of licenses for audit practices.

The COVID-19 pandemic has also impacted several changes in the auditor's work mechanism; the auditor has been unable to conduct direct audits for some time, so the auditor uses a remote audit. The remote audit is simply an audit that is performed not at the client's premises. Until now, many entities have carried out remote audits, such as the British government, which issued an Operator Compliance Audit made by the Office of the Traffic Commissioner (Operator Compliance Audits – Approach To Conducting Audits Remotely During Covid-19 Pandemic, 2020) and the Elliot...

THE ROLE OF AUDIT RISK IN IMPROVING AUDIT QUALITY

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Abstract:
Audit quality is closely related to the auditor's audit process. Attitude and Cognitive Auditors are essential for completing the audit; besides that, audit risk considerations play an important role in decision-making by the auditor. Various ways and processes of audit work also adapt to circumstances that are only sometimes carried out. Therefore, audit quality needs to be studied more deeply so that in the future, the audit process can remain of high quality in all conditions. This study aims to examine the effect of audit quality in terms of audit skepticism, planning, and risk, which play a moderating role. The sample of this research is 265 auditor respondents in Indonesia. A research method is a quantitative approach tested through path analysis. Statistical testing was carried out using the SmartPLS 3 testing tool. The results showed that professional Skepticism affected audit quality. Furthermore, Audit Planning influences Audit quality. Audit risk strengthens the relationship between professional Skepticism and audit quality. However, Audit Risk has different results, which does not strengthen the relationship between audit planning and Audit Quality. Therefore, audit risk must be corrected and considered by the auditor regarding professionalism and planning. It aims to improve audit quality. Future research can consider information technology a significant part of the audit process.

Keywords: Audit Quality, Audit Risk, Skepticism Audit, Audit Planning

Group. Meanwhile, in Indonesia, remote audits have been carried out by private and public institutions. Implementing a remote audit has the same procedure as an audit procedure in general; the difference is only in person (face-to-face). In auditing during a global crisis (in the current era, it is a pandemic), auditors do more of their audits using technology to minimize face-to-face meetings (Pozzoli et al., 2022). In a webinar organized by the Public Accounting Profession Committee (2021), RSM Indonesia conducts its audit by carrying out every audit procedure, only direct audits to carry out inventory checks. This audit procedure is assisted by maximizing technology, active client communication, free access to client data, direct audits, and compliance with health protocols. At the same time, the tools used in this audit procedure are client portals, video conferencing, cloud, data analytics, and paperless audit software. In remote audits, the Elliot group allows auditors to consider accuracy, completeness, relevance, and reliability, being aware of computer network security attacks (hackers), laptop cameras that turn on during team meetings, setting flexible schedules, and the possibility of permanent changes (Gad et al., 2022; Tysiac, 2020). The advantages of implementing this process are flexibility, increased communication, and fast audit time, but some procedures require physical observation (Alaerts, 2020; Shneyder, 2020).

The limitations during the recent remote audit process were that direct observation could not be carried out; the remote audit also made it challenging to communicate with the auditee, and the lack of direct personal interaction opened up opportunities for fraud. Other deficiencies related to networks and computer and information systems can also occur. Coupled with the instability of the internet network, which can also result in a complicated audit process and cause the audit process to take longer (Obal & Gao, 2020; Albiter et al., 2020). However, with all the limitations during the pandemic, auditors must continue to carry out the audit process professionally, even though it can reduce audit quality. For example, suppose there is a decrease in audit quality. In that case, the impact will be a decrease in public trust in the accounting profession, reducing the credibility of public accountants for the audit results they carry out.Ultimately, this decrease in audit quality can kill the auditor profession, so Skepticism is needed to conduct an audit (Mardijuwono & Subianto, 2018). Several studies are used as references in this writing research from Mardijuwono and Subianto (2018) and Samagaio (2022), which results in professional audit skepticism affecting audit quality. However, audit skepticism indicates a lack of auditor trust in the audit process, which can lead to misstatements (Quadacker, 2014). Furthermore, the results of Triono’s research (2021) support the statement from previous research results that Skepticism does not affect audit quality. The difference between this study and previous research from the references used is the use of audit quality indicators.

In addition to auditor skepticism, careful planning is considered capable of producing good audit quality (Dresdner & Fischer, 2020; Christensen et al., 2016). Previous research stated that audit efforts with essential points about audit planning are the integrity of the audit process (Xiao et al., 2020). From this statement, audit planning, an effort in auditing, is essential in influencing the audit process and leads to audit quality. Research conducted by Azizi and Muliartha (2018), Haryanto et al. (2022), and Julianto et al. (2016) support the notion that audit planning influences audit quality. However, research related to audit planning that improves audit quality is rarely carried out because audit planning from one audit firm may be different, which can underlie the novelty of this research.

Audit risk considered in carrying out the audit process can indicate good audit quality (Le et al., 2022). The purpose of the audit is to reduce this audit risk to a low level that is acceptable to the auditor. This risk represents an uncertainty the auditor faces where it is possible that the evidence that the auditor has collected cannot detect a material misstatement and will impact the resulting audit quality. In carrying out the audit, the auditor decides on an acceptable level of risk and plans the audit to achieve that level of audit risk. So, all forms of the audit process should consider audit
Risk. Researchers design Audit Risk as one of the variables tested as a moderator, based on the statement of Sardhast and Rashedi (2018), which says that Risk Based Audit is needed to be used as an auditor's skill to achieve audit quality that moves dynamically. In addition, the fundamental aspects of this study are designed to see the direct effect on audit quality. However, the complexity of audit risk is used to test whether the considered audit risk strengthens or weakens the direct relationship between Skepticism and audit planning on audit quality, as is the case. Primary and Merkusiwati (2015) explained that Audit Risk does not affect Audit quality. Research examining the moderation role of Audit Risk has never been conducted, so this research has a novelty value. Based on the explanation above, this study aims to determine: 1.) Does Professional Skepticism affect Audit Quality? 2.) Does Audit Planning Affect Audit Quality? 3.) Does Audit Risk moderate the Auditor's Professional Skepticism relationship with Audit Quality? And, 4.) Does Audit Risk Moderates the Audit Planning on Audit Quality?

**Literature Review, Agency Theory.** Audit quality in this study uses agency theory. Agency theory is the theoretical basis that underlies the practice of the company base that has been used so far. Agency relationships exist when one party (principal) hires another party (agent) to perform a service and, in doing so, delegates authority to create audit quality in this study using agency theory (DeAngelo, 1981). In agency theory, the independent auditor acts as a mediator between the two parties (agent and principal) with different interests. Independent auditors also function to reduce agency costs arising from self-serving behavior by agents (managers) and to reduce fraud committed by management in making financial reports. Testing is required to make them more reliable. Users of external financial statements usually judge audit quality (Habbash & Alghamdi, 2017; Huang et al., 2020; Le et al., 2021). In agency theory, the auditor as a third party helps understand the conflict of interest between the principal and the agent.

An independent auditor can avoid fraud in the financial reports prepared by management. With the existence of an independent auditor, it is hoped that there will be no fraud in the financial reports prepared by management, as the performance of agents can be evaluated so that it will produce a relevant information system that is useful for investors and creditors in making rational investment decisions. In terms of agency, the auditor is also interested in defending his opinion, high audit specialists in producing high audit quality. Well, besides that, the auditor is also hit by problems when it comes to the auditor's agency interests (Persakis & Iatridis, 2015). The auditor was asked by management to conduct an audit for the principal's benefit (Lai, 2019).

On the other hand, those who pay and bear audit services are managers. Therefore, the auditor's dependence on his client will likely arise due to agency problems. The problem of auditor dependency is contrary to the principle of the auditor as a third party who is required to be independent in carrying out audits and providing opinions on the client's financial statements. It is due to the auditor's dependence on accommodating management's wishes in the hope that his engagement with the client will be continued, which can lead to the loss of independence from an auditor.

**Audit Quality.** According to Arens (2012), audit quality is: "A process to ensure that generally accepted auditing standards are followed in every audit; audit Firms follow special audit quality control procedures that help meet these standards consistently in each assignment." At the same time, the Quality Audit is a systematic process to objectively obtain and evaluate evidence regarding statements about economic activities and events, to determine the degree of conformity between these statements with predetermined criteria, and to convey the results to users' interested parties. Audit quality means detecting audits and reporting material misstatements in the financial statements. The detection aspect reflects the auditor's competence while reporting reflects ethics or auditor integrity, especially independence. The auditor is responsible for providing high-quality
information because this information forms the basis for users of financial statements for company decision-making, and ordinary users of financial statements perceive that auditors come from large KAPs that provide audit services of higher quality (Lai et al., 2014).

Werastuti (2013) found evidence that audit results from non-Big 4 Audit Firms have a more extensive bid-ask spread than the Big 4. Definitions of audit quality according to the experts above, the authors can conclude that audit quality is everything where the auditor, when auditing the client's financial statements, can find violations that occur in the client's accounting system and report them in the audited financial statements, wherein carrying out these duties the relevant auditing standards and code of ethics of public accountants guide the auditor. During an audit, the auditor must establish the audit objectives and determine the evidence required to meet those objectives. It is done by following a transparent audit process methodology. The methodology helps in organizing the audit and ensuring that the evidence gathered meets the required standards. The quality of the auditor's work can be assessed based on the decisions made during the audit process.

Professional Skepticism is an auditor's attitude in carrying out audit assignments where this attitude includes a mind that constantly questions and evaluates critically and independently of audit evidence (Che et al., 2021; Donelson et al., 2020; Mardijuwono & Subianto, 2018; Zarefar et al., 2016). An auditor may not assume that the management of the examined organization is dishonest but also may not assume that the management's honesty is beyond doubt. An auditor needs to exercise an attitude of professional Skepticism during an examination to obtain reasonable assurance that material misstatements or significant inaccuracies in data will be detected, whether due to errors, fraud, unlawful acts, or regulatory violations (Rapley et al., 2021). Adequate application of professional Skepticism by the auditor in each examination impacts achieving quality audit results. Thus, the following third hypothesis (3) is proposed. According to Hurtt et al. (2010), the characteristics of an editor professional Skepticism can be seen in 6 essential characters. The first thing is the questioning mind, which tends to desire to find reasons as solid evidence in producing the correct opinion. Suspension on judgment becomes the character of the essential maturity of judgment through seeking additional information. Search for Knowledge is a character based on high curiosity, so you feel satisfied when you find something new. Impersonal understanding becomes the fourth character, in which the auditor tries to understand other people's behavior and the reasons for doing it. Self-confidence is the foundation needed by the auditor to act on findings. The final characteristic is self-determination to provide conclusions based on the collected evidence objectively.

H1. Professional Skepticism is associated with Audit Quality

Audit planning is an essential stage for the auditor every time he wants to conduct an audit, both in financial audits, performance audits, and audits for specific purposes (Picket, 2012). Audit planning or audit plan involves developing an overall strategy for implementation and determining the expected audit scope (Boynton, 2006). The auditor must plan the audit with professional Skepticism regarding matters such as management integrity, errors and irregularities, and illegal acts. In each audit assignment, the auditor must prepare an audit plan. The audit plan is intended to ensure that the objectives are achieved in a quality, efficient, and effective manner. The auditor establishes objectives, scope, methodology, and resource allocation in planning audit assignments. The auditor must document a plan for each audit assignment (AAIPI, 2014). The audit process can run effectively and efficiently if careful planning is carried out before an audit. It is reasonable because the audit process will be successful if the planning quality is excellent. Azizi and Muliartha's research (2018) indicates that audit planning positively and significantly affects audit quality. In addition, Julianto et al. (2016) in his research stated that there is a positive effect of audit planning variables on audit quality.
H2. Audit planning is associated with Audit Quality

Risk in auditing means that the auditor has received a level of uncertainty regarding the competence of evidence, the effectiveness of the client's internal control structure, and uncertainty whether the financial statements have indeed been presented fairly after the audit is completed following the plans that have been prepared as well as the appropriate auditor professionalism. It is supported by the statement of Arens and Loebbecke (2011), which states that the more opinions submitted or issued by the auditor based on the actual conditions of the audit object, the lower the audit risk. It can be interpreted that the correct natural conditions are conveyed regarding audit independence and the preparation of audit stages, strengthening audit quality and the sensitivity of audit risk considerations (Salih & Flayyih, 2020). The results of research by Sutisman et al. (2021) also support the statement of Arens and Loebbecke (2011), who found that the audit risk approach is proven to moderate audit competence and independence on audit quality. Research Gong et al. (2021) found that audit effort, representing the auditor's professional attitude, can improve audit quality. Targeted audit planning can indicate audit risk considerations to increase the optimization of quality audits (Yakimova & Bevzyuk, 2019).

Contrary to the results of previous research, it is found that audit risk is also indicated as a factor influencing the decline in audit quality. It is because the level of risk that is assessed tends to align the audit with the risk situation in each company (Asseldonk & Velthuis, 2014). Regarding the point of view related to audit risk indicators, it consists of values including 1.) client business risk, 2.) Identification of risks of material misstatement, 3.) response to assessed risks of material misstatement, four assessed risks of material misstatement (Allaham et al., 2017; Mawutor et al., 2019., Nazmi et al., 2017).

H3. Audit Risk moderates the relationship between Professional Skepticism and Audit Quality.

H4. Audit Risk moderates the relationship between Audit Planning and Audit Quality.

METHODS

The population of this study is based on the total number of public accounting firms registered with the Financial Services Authority in Indonesia. The reason for choosing this population is based on the credibility of audit firms in Indonesia. Audit Firms registered with the Financial Services Authority have followed all the supervisory procedures of the Financial Services Authority. Based on calculations using a sample calculator, the study had 265 respondents. Data is collected by distributing questionnaires that have been structured regarding the responses to Audit Quality and the Professional Skepticism of the auditors. The data collected and processed in this study are primary and secondary. Primary data was obtained from the auditor's answers, and secondary data was obtained from written evidence. To obtain data for this study, we used a questionnaire adapted from previous research and modified to suit our needs. The statistical test tool in this study used SmartPLS 3. In this study, a coefficient of determination test (R2) was carried out to measure how far the model can explain variations in the dependent variable. In addition, in this study, a T-test was carried out to see the significance of the effect.

This study's audit quality indicators (AQ) are seen from 1.) Providing valuable audit reports, 2.) Bringing satisfaction to customers, 3.) Giving confidence in using the audit results, 4.) Improving audit quality (Le et al., 2022; Alajar et al., 2017). Furthermore, to measure professional Skepticism (SKP), the instrument was adopted (Hurtt, 2010): 1.) Questioning Mind; 2.) Suspension of Judgment; 3.) The search for Knowledge; 4.) The search for Knowledge; 5.) Interpersonal Understanding; 6.) Self Confidence; 7.) Self Determination. Measurement of Audit Planning (PLAN) adopted from Boynton (2002) includes 1.) size and complexity of the entity, 2.) audit area, 3.) assessed risks of material misstatement and capabilities, and 4.) competence of each member of the engagement team.
in carrying out audit work. Meanwhile, Audit Risk (RISK) refers to research (Le et al., 2022; Allaham et al., 2017; Mawutor et al., 2019, Nazmi et al., 2017): 1.) client's business risk, 2.) Identify risks of material misstatement, 3.) respond to assessed risks of material misstatement, 4.) assess risks of material misstatement.

RESULT AND DISCUSSION

The results of the validity test in this study indicated that both the convergent validity test and the discriminant validity test proved to be valid. Convergent validity is indicated by AVE and Communality > 0.5 and outer loadings > 0.7. The AVE and Communality values for Audit Quality (AQ), Professional Skepticism (SKP), Audit Planning (PLAN), and Audit Risk (RISK) are 0.649, 0.663, and 0.786. While the values of the Outer loading in this study are shown in Table 1 below:

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<th>Table 1. Outer Loadings</th>
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<tr>
<td>SKP7</td>
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<tr>
<td>PLAN1</td>
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<td>PLAN2</td>
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<td>PLAN3</td>
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<td>PLAN4</td>
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<td>RISK1</td>
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<td>RISK3</td>
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<td>RISK4</td>
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<td>RISK5</td>
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Source: Data Processed 2022

In addition, the results of the discriminant validity test were seen based on the study's AVE root values and cross-loadings. The results of the AVE roots can be seen in Table 2. Based on statistical tests, it can be said that these two conditions have been met in this study:

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<th>Table 2. AVE Roots</th>
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<tr>
<td>AVE</td>
</tr>
<tr>
<td>AQ</td>
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<tr>
<td>SKP</td>
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While the cross-loading data is appropriate and shows a value that the requirements have determined, namely > 0.7, the reliability test was analyzed based on Cronbach's Alpha and Composite Reliability values. The Cronbach's Alpha values for each AQ, SKP, PLAN, and RISK are 0.738, 0.935; 0.905, 0.889, while the Composite Reliability values for each AQ, SKP, PLAN, and RISK include 0.857; 0.931; 0.926, 0.869 so that the reliability value has met the requirements> 0.7. Therefore, the value of R2 is shown in Table 3 below:

| Source: Data Processed 2022 |

| PLAN  | 0.765 | 0.659 | 0.581 | 0.876 |
| RISK  | 0.621 | 0.544 | 0.671 | 0.655 | 0.882 |

Table 3. R-square

<table>
<thead>
<tr>
<th>R Square</th>
<th>R-Square Adjusted</th>
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<tbody>
<tr>
<td>AQ</td>
<td>0.665</td>
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Table 4. Hypotheses Testing

| Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T-Statistics (|O/STDEV|) | Description       |
|---------------------|-----------------|-----------------------------|-----------------------------|-------------------|
| SKP → AQ            | 0,120           | 0,115                       | 0,072                       | 1,665             | Supported         |
| PLAN → AQ           | 0,131           | 0,122                       | 0,083                       | 2,899             | Supported         |
| Moderating Effect-  |                 |                             |                             |                   |                   |
| RISK* (SKP → AQ)    | 0,149           | 0,137                       | 0,074                       | 1,893             | Supported         |
| Moderating Effect-  |                 |                             |                             |                   |                   |
| RISK* (PLAN → AQ)   | 0,277           | 0,122                       | 0,065                       | 1,003             | Not Supported     |

Table 4. Hypotheses Testing

| Source: Data Processed 2021 |

Based on the results of testing hypothesis 1, it was found that professional Skepticism affects audit quality. When the auditor has competence in auditing and accounting knowledge and experience, it will improve the quality of the audit. It supports the theory described previously and, at the same time, supports the results of research conducted (Che et al., 2021). According to Tuannakotta (2016), One of the causes of audit failure is low professional Skepticism. Low Skepticism dulls the auditor's sensitivity to potential fraud or red flags, warning signs that indicate accounting errors and fraud. Auditors who ignore their professional Skepticism, the Audit Firm will face problems with audit quality, which will result in public distrust of their work (Donelson et al., 2020; Mardijuwono & Subianto, 2018; Zarefar et al., 2016).

In conducting an audit and preparing a report, the auditor must use his professional skills carefully and carefully. This use requires the auditor to exercise professional Skepticism (Mardijuwono & Subianto, 2018). Auditors who do not readily believe in the evidence found and use professional Skepticism as a basis for conducting audits will produce good audit quality. The results of this study follow attribution theory, which refers to how a person explains the causes of other people's behavior or himself, which will be determined whether from internal, for example, traits, character, attitudes, or external, for example, the pressure of certain situations or circumstances that will influence individual behavior. Internal strengths (personal attributes such as
ability, effort, and fatigue) and external strengths (environmental attributes such as rules and weather), in this case, the attitude of Skepticism is external forces in the form of regulatory demands that require the auditor to use his skills carefully and thoroughly to carry out Professional Skepticism and produce good audit quality (Bowlin et al., 2015).

The auditor applies an attitude of professional Skepticism when asking questions and carrying out audit procedures by not being easily satisfied with less persuasive audit evidence based solely on the belief that management and related parties are honest and have integrity. In ISA No. 200 and Auditing Standards in Indonesia (SA 250), it is said that an attitude of professional Skepticism means that the auditor makes a critical assessment, with a questioning mind about the validity of the audit evidence obtained, being alert to audit evidence that contradicts or raise questions regarding the reliability of documents, and provide responses to questions and other information obtained from management and related parties. Therefore, professional Skepticism in this study uses the definition used by the professional standards of public accountants in Indonesia, namely as an auditor's attitude, which includes a questioning mind and critical evaluation of audit evidence.

Based on hypothesis 2, it is found that audit planning influences audit quality. These results indicate that Audit Planning has a strengthening impact on audit quality. Careful audit planning can improve audit quality. The auditor will conduct audit procedures correctly and on time by planning a good audit. Audit planning is also defined as the development of a cost-effective audit program to obtain sufficient competent evidence (Davidson & Gist, 1998) so that audit planning can influence the implementation of audits of financial statements effectively and efficiently and have the desired level of assurance that will help the auditor to detect client material errors. Seeing the importance of audit planning in determining the achievement of audit quality, the audit planning here has a focus on five dimensions, namely seeking client background information, assessing the level of materiality, risk assessment, reviewing the initial analysis, and understanding the internal control structure (Ussahawanitchakit, 2012).

Before carrying out an audit, good planning makes audit procedures run more effectively and efficiently. Please properly plan audit assignments to avoid issuing erroneous financial reports (Azizi & Muliartha, 2018). The success of the audit implementation is primarily determined by the quality of the audit plan made by the auditor. Audit planning is needed to determine the audit time, the amount of the audit fee, the scope of the audit, and several other aspects. This stage is related to determining the audit strategy for implementation and the audit's scope. This stage is critical because it determines the success of the audit assignment. During the pandemic, it turned out that in practice in Indonesia, they had used the ATLAS application to support the audit planning stages. So that even during a pandemic, the implementation of audit planning can still be carried out and integrated with technology. This study's results indicate that audit planning should have been carried out in a structured manner in Indonesia. The findings of hypothesis 2 support hypothesis 4, which shows that audit risk fails to moderate the relationship between audit planning and audit quality. It is because audit planning is based on using ATLAS software, which is commonly used in remote audit activities. Remote audits using this software show overall complexity and more optimal database storage than when the auditor does not use the software during the audit process.

Based on testing of hypothesis 3, it is found that Audit Risk is proven to play a moderating role in the relationship between auditor professional skepticism of Audit Quality. The results of this study implicate that a high level of audit risk will result in auditors facing increasingly complex tasks and can impact increasing audit quality produced by auditors. The results of this study support the exposure of Arrens and Loebekke (2011) and the findings of Gong et al. (2021), where researchers state that consideration of audit risk in the behavior of auditors' professional Skepticism can optimize audit quality. Management of audit risk on the professionalism of the auditor in
accepting the audit implementation task that will be carried out represents the seriousness of the auditor in producing a mature audit process.

The statistical results show that the significance level of the role of audit risk moderation in the auditor's Skepticism of audit quality is 1.893. These results are of more excellent value than the direct relationship of auditor skepticism of audit quality without considering audit risk. The results of this study prove that audit risk strengthens the relationship between professional Skepticism and audit quality. The practical world of auditing can consider these results in determining the level of professional Skepticism by involving audit risk in the attitude of audit professionals. The results of this study also prove that ISA No. 200 and the Indonesian Auditing Standards (SA 250) have reached a complex point. It is based on the premise that the professional attitude of auditors in Indonesia includes audit risk considerations (Pickett, 2015). Departing from these reasons, audit quality, which is strengthened by audit risk, is essential to become the basis for the professional attitude of auditors in the future.

In planning the audit, the auditor must consider audit risk management. Auditors must consider audit risk management to plan audits and design audit procedures (Yakimova & Bevzyuk, 2019). The auditor must design audit procedures efficiently and effectively by considering audit risk management. When an auditor is assigned to conduct an audit, the quality of the tasks he carries out is more related to the quality of himself as an individual than the quality of the Accounting Firm where he is a shelter. The auditor indeed bases his work on audit procedures owned by the accounting firm. The higher the management of detection risk, the more limited the audit procedures performed by the auditor on the related assertion (account balance assertion) and the lower the reliability of audit evidence required by the auditor. Conversely, the lower the management of detection risk, the wider the audit procedures followed by the auditor and the higher the auditor's competence in analyzing the audit evidence required by the auditor.

The results of this study show things that are different from previous exposures. The researcher analyzes that the rejection of hypothesis 4 is related to the researcher's analysis based on the findings from testing hypothesis 2. Due to the role of the ATLAS software, normative audit planning is carried out, focusing on the use of the software only. On the other hand, the software does not involve an element of consideration of audit risk, which significantly influences audit reliability. Besides, audit quality is not significantly influenced by audit planning involving audit risk considerations. So, hypothesis 4 is rejected and shows the failure of audit risk in moderating the relationship of audit plans to audit quality. The results of testing hypothesis 4 lead this research to the benefit of literacy analysis that contributes practically to the implementation of audits in Indonesia so that when planning an audit, it does not only focus on the substantive material value of software but also audit risk is also considered. The researcher's analysis is also supported by the presentation of Zaicenau et al. (2015), which states that the application of information systems tends to be easy for auditors to use so that it can eliminate subjectivity in auditing practices. In addition, the researcher also estimates that the respondents in this study still consider audit risk in various audit assignment activities but are a separate part of the audit plan, so statistically, the resulting impact does not show the significant moderating significance of audit risk on audit quality.

CONCLUSION

The results of this study indicate that Skepticism affects audit quality. Furthermore, Audit Planning influences Audit Quality. The results of this study also indicate that audit risk plays a moderating role in the relationship between professional Skepticism and audit quality. However, different things show that audit risk does not strengthen the relationship between audit planning and audit quality. The research results showing that audit risk does not strengthen the relationship
between audit planning and audit quality raises the researcher's analysis on two levels. The first level is based on software use, which makes audit planning not involve other considerations such as audit risk. The second level departs from the separation of views on audit planning and risk so that the two things tested independently influence audit quality. The results of these findings have a contributing role in the world of auditing practice. Every audit plan needs to involve other considerations, in this case, audit risk, to produce a more optimal and complex audit quality. The results of this study also contribute academically that the attitude of professionalism and audit planning directly influences audit quality. This research can be used as material for auditors to improve audit quality; besides that, audit risk also needs to be improved so that it helps improve audit quality. Future research may also consider involving the use of information technology in order to obtain in-depth information regarding auditor attitudes. This research was conducted within the scope of Indonesia; for further research, it is recommended to expand the research area to obtain information on a generalization of auditors as a whole, which is more complex and departs from the different auditing standards of each country. A comparative study of improving audit quality is highly recommended because of the results of this study. In the future, it is expected to be able to produce a world standard unit related to audit quality that is uniformly designed.

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