DIJEMSS: Dinasti International Journal of Education Management and Social Science
E-ISSN: 2686-6331
P-ISSN: 2686-6358
https://dinastipub.org/DIJEMSS dinasti.info@gmail.com +62 811 7404 455
DINASTI PUBLISHER

DOI: https://doi.org/10.38035/dijemss.v8i1.6841
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Received: 19 May 2026 | **Revised:** 11 October 2026 | **Accepted:** 04 November 2026

The Influence of Professional Skepticism, Auditor Knowledge and Client Pressure on Audit Quality during the Covid-19 Pandemic (an Empirical Study of Public Accounting Firms in East Jakarta Registered with IAPI)

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Abstract: *Purpose* – This study examines the effect of professional skepticism, auditor knowledge and client pressure on audit quality among auditors working in public accounting firms in East Jakarta during the Covid-19 pandemic, a period in which audit engagements were conducted predominantly under remote and physically restricted conditions. *Design/methodology/approach* – Primary data were collected through a self-administered questionnaire distributed to auditors employed by public accounting firms in East Jakarta that are registered with the Indonesian Institute of Certified Public Accountants (IAPI). Purposive sampling was applied using three inclusion criteria: current employment in an East Jakarta public accounting firm, a minimum of one year of audit experience, and a minimum undergraduate (S1) qualification. Of the 103 questionnaires returned, 76 satisfied the criteria and were complete, and these were analysed using Partial Least Squares Structural Equation Modelling (PLS-SEM) with SmartPLS 3.0. *Findings* – Professional skepticism and client pressure exert a statistically significant influence on audit quality ($t = 4.215$, $p = 0.000$ and $t = 3.051$, $p = 0.002$ respectively), whereas auditor knowledge does not ($t = 1.140$, $p = 0.255$). Professional skepticism yields the largest path coefficient in the model, indicating that during a period of crisis and remote auditing an auditor's attitudinal disposition contributes more to audit quality than technical knowledge considered in isolation. *Originality/value* – The study integrates agency theory and attribution theory into a single behavioural auditing framework in which an internal attribution (professional skepticism), a competence-based resource (auditor knowledge) and an external attribution (client pressure) are modelled simultaneously, and it tests that framework on primary data obtained from practising auditors while remote auditing was a necessity rather than a choice. In doing so it extends the behavioural auditing literature from stable engagement settings to crisis settings. *Practical implications* – The findings suggest that audit firms responding to disruption should invest in reinforcing skeptical

judgement and in structural safeguards against client influence, rather than relying on technical training alone.
Keywords: Audit quality, professional skepticism, auditor knowledge, client pressure, Covid-19 pandemic, remote auditing, behavioural auditing, PLS-SEM

INTRODUCTION

The Covid-19 pandemic imposed an unprecedented constraint on the audit process. Mobility restrictions and physical distancing requirements removed the auditor's ability to attend client premises, observe inventory counts, inspect original documents and read the non-verbal cues that accompany management inquiry. Audit evidence that had previously been gathered in person was instead transmitted electronically, and interaction with client personnel was mediated by video conferencing (Efendi, 2020; Tanudiredja, 2020). At the same time, the economic contraction that accompanied the pandemic increased the incidence of impairment, going-concern uncertainty and estimation judgement in financial statements, raising the risk of material misstatement precisely when the auditor's evidence-gathering capacity was most restricted (Goodell, 2020; Munidewi, 2020).

Audit quality is conventionally defined as the joint probability that an auditor will discover a breach in the client's accounting system and report that breach (DeAngelo, 1981). Both components of that definition were placed under strain. The probability of discovery fell because remote procedures offer weaker corroboration than physical inspection, and the probability of reporting came under pressure because clients experiencing financial distress have a stronger incentive to resist unfavourable audit conclusions. The pandemic therefore did not merely change how audits were performed; it altered the relative weight of the behavioural factors that determine whether an auditor delivers a high-quality audit.

The determinants of audit quality have been examined extensively. Prior research has established the contribution of competence and independence (Firmansyah, 2018; Pinto et al., 2020), professional skepticism (Bowlin et al., 2015; Rahayu, 2020; Ningsih & Nadirsyah, 2017), auditor knowledge and knowledge sharing (Lin, 2020; Chan et al., 2021; Malik, 2020; Salehi et al., 2016), and various forms of pressure exerted on the engagement team (Nadya et al., 2019; Mubarak, 2020; Merawati & Ariska, 2018). This body of work, however, was almost entirely produced under stable engagement conditions in which physical access to the client was assumed. Whether the same determinants retain their explanatory power when that assumption is removed has not been established empirically.

Three gaps follow from this. First, an empirical gap: the established determinants of audit quality have not been re-tested on primary data collected while remote auditing was mandatory, so it is not known whether their relative importance is stable across engagement conditions. Second, a theoretical gap: Indonesian studies have typically treated skepticism, knowledge and client pressure as a list of parallel independent variables without a framework that explains why they should operate together, with the result that a significant coefficient is reported but not explained. Third, a contextual gap: the literature published on auditing during Covid-19 in Indonesia has been largely conceptual or descriptive (Munidewi, 2020; Tanudiredja, 2020; Efendi, 2020) and has rarely drawn on evidence obtained from auditors who were themselves performing engagements during the period.

This study addresses those gaps by asking three research questions. Does professional skepticism influence audit quality during a period of crisis and remote auditing? Does auditor knowledge influence audit quality under the same conditions? And how does client pressure operate on audit quality when the auditor's independent access to evidence is curtailed?

The novelty of the study lies in three elements. It models an internal attribution (professional skepticism), a competence-based resource (auditor knowledge) and an external

attribution (client pressure) simultaneously within a single attribution-theoretic framework, rather than as unrelated predictors. It estimates that framework on primary data obtained from practising auditors during the pandemic, so the crisis condition is an actual feature of the data rather than a contextual remark in the introduction. And it yields a finding with a clear theoretical implication: when the procedural and physical safeguards of a conventional audit are weakened, audit quality rests more heavily on the auditor's attitudinal disposition than on technical knowledge, a proposition that the behavioural auditing literature has proposed but seldom tested in a live crisis setting.

The study contributes to the behavioural auditing literature by extending attribution theory to a crisis engagement environment, and to practice by identifying where audit firms should direct their quality-control effort when normal engagement conditions cannot be restored. The remainder of the paper is organised as follows. Section 2 develops the theoretical framework and the hypotheses. Section 3 describes the research method. Section 4 presents the results and discusses them. Section 5 concludes and sets out the contributions, implications and limitations of the study.

Literature Review and Hypothesis Development

An Integrated Agency–Attribution Framework

The two theories used in this study address different questions and are therefore complementary rather than alternative. Agency theory explains why audit quality is demanded; attribution theory explains what determines whether it is supplied.

Agency theory describes the relationship created when a principal delegates decision-making authority to an agent (Jensen & Meckling, 1976). Because the agent possesses information the principal does not, and because the interests of the two parties are not fully aligned, the principal incurs monitoring costs. The independent audit is one such monitoring mechanism: the auditor is engaged as a third party whose assurance reduces information asymmetry. The value of that mechanism, however, depends entirely on audit quality. An audit that fails to detect a misstatement, or that detects one but does not report it, supplies no monitoring value while still consuming monitoring cost. Agency theory thus establishes audit quality as the variable of interest, but it is silent on the behavioural conditions under which the auditor actually delivers it.

Attribution theory supplies that behavioural account. Heider (1958) proposed that behaviour results from the combination of internal forces, which originate in the individual—ability, effort, disposition—and external forces, which originate in the situation. Subsequent work confirmed that internal and external attributions jointly shape work attitudes and performance (Luthans, 1998; Steers, 1988). Applied to the audit engagement, professional skepticism is an internal force: it is a dispositional stance that the auditor brings to the evidence and that operates independently of who the client is. Client pressure is an external force: it is a situational constraint imposed on the auditor from outside the engagement team. Auditor knowledge occupies a third position in this scheme. It is not a disposition and not a situational constraint but a competence resource—a capability that determines what the auditor is able to do once a disposition has prompted action.

The integration of the two theories generates the argument that organises this study. Agency theory identifies the audit as a monitoring device whose value is contingent on quality. Attribution theory decomposes the delivery of that quality into an internal and an external component mediated by competence. The critical proposition is that the balance between these components is not fixed but is conditioned by the engagement environment. In a conventional audit, a substantial part of assurance is produced by procedures that are largely independent of the auditor's disposition: physical inspection of assets, direct observation of processes, examination of original documents and external confirmation obtained under the auditor's

control. These procedures act as structural substitutes for individual judgement. When remote auditing removes or degrades them, the structural substitutes weaken, and the burden of assurance shifts onto the auditor as a person. Two consequences follow. The internal force becomes more decisive, because the decision to interrogate evidence that cannot be physically verified is a matter of disposition rather than procedure. And the external force becomes more consequential, because a client who controls the selection and transmission of electronic evidence has greater scope to shape what the auditor sees. Knowledge, meanwhile, becomes less decisive at the margin, because knowledge is exercised on evidence, and what is constrained under remote conditions is access to evidence rather than the capacity to interpret it. This is the framework the study tests. It predicts a strengthened role for the internal attribution, a weakened marginal role for the competence resource, and a material role for the external attribution.

Audit Quality

DeAngelo (1981) defines audit quality as the market-assessed joint probability that the auditor will both discover a breach in the client's accounting system and report it. The first component is a function of the auditor's technical capability and the sufficiency of the procedures performed; the second is a function of independence. Tandiotong (2016) applies the same construction in the Indonesian setting, and Rahayu (2020) adds that quality is achieved when the engagement is conducted in accordance with auditing standards and the applicable code of professional ethics. Audit quality is therefore not a single attribute but the product of capability and independence, and a deficiency in either is sufficient to reduce it.

This study measures perceived audit quality: the auditor's own assessment of the quality of the work delivered. Perceptual measurement is common in survey-based audit research because archival proxies such as discretionary accruals, restatements or going-concern opinion accuracy are not observable at the level of the individual auditor and are not available for the private-client engagements that dominate the East Jakarta market. The limitation that this measurement choice imposes is addressed explicitly in Sections 3.6 and 5.4.

Professional Skepticism and Audit Quality

Professional skepticism is defined by Arens (2015) as an attitude in which the auditor neither assumes that management is dishonest nor assumes unquestioned honesty. SA 200 requires the auditor to plan and perform the engagement with professional skepticism, recognising that circumstances may exist that cause the financial statements to be materially misstated (IAPI, 2016). The general standard of SPKN BPK-RI (2007) characterises it as a questioning mind applied to the evaluation of audit evidence.

The mechanism linking skepticism to audit quality is an evidentiary one. A skeptical auditor applies a higher threshold to the sufficiency and appropriateness of evidence, is less willing to accept management's explanation as corroboration, and is more likely to extend procedures when an inconsistency arises. Each of these behaviours increases the probability of discovering a breach, which is the first component of DeAngelo's (1981) definition. Experimental evidence supports the mechanism: Bowlin et al. (2015) find that skepticism affects the auditor's response to management representations and therefore the quality of the resulting judgement, and survey evidence in the Indonesian setting reports the same association (Rahayu, 2020; Ningsih & Nadirsyah, 2017; Triarini & Latrini, 2016).

The argument acquires additional force under remote conditions. When the auditor cannot inspect an asset or observe a process, the procedural safeguard that would otherwise have substituted for skeptical inquiry is unavailable, and the decision to challenge a documentary representation depends on disposition alone. Skepticism therefore does not

merely add to audit quality in a crisis setting; it partially substitutes for the verification capacity that the setting has removed. On this reasoning:

H1: Professional skepticism has a significant effect on audit quality.

Auditor Knowledge and Audit Quality

Auditor knowledge refers to the auditor's understanding of financial reporting standards, auditing standards and the client's industry and operating conditions (Malik, 2020). It is conventionally proxied by formal education and length of audit experience, on the reasoning that both accumulate exposure to a wider range of transactions and risks (Dwimilten & Riduwan, 2015; Malik, 2020). Knowledge has been shown to support audit quality through several channels: it improves risk identification at the planning stage, it enables the auditor to recognise when an accounting treatment departs from the standard, and it supports the design of procedures appropriate to the identified risk. Lin (2020) reports that knowledge sharing within audit firms improves both quality and efficiency, Chan et al. (2021) find that local knowledge partially compensates for weaker regulatory oversight, and Salehi et al. (2016) associate academic preparation with audit quality.

There are, however, grounds for expecting the relationship to be weaker than the competence literature implies, and the framework developed in Section 2.1 makes those grounds explicit. Knowledge is a capacity to interpret evidence; it is not itself a source of evidence, and it does not determine whether the auditor chooses to seek more. An auditor who recognises that an estimate is aggressive but does not press the point has knowledge without effect. Knowledge is therefore necessary but not sufficient: it becomes consequential only once a disposition—skepticism—has prompted the auditor to act on it. Under remote conditions the binding constraint is access to evidence rather than the ability to interpret it, which suggests that the marginal contribution of knowledge should fall. In addition, the sampling criteria used in this study admit only auditors holding at least an undergraduate qualification and at least one year of experience, which restricts the observed range of knowledge and mechanically attenuates any association. The hypothesis is therefore stated in the conventional direction, but the framework anticipates that it may not be supported:

H2: Auditor knowledge has a significant effect on audit quality.

Client Pressure and Audit Quality

The treatment of client pressure requires a conceptual clarification that was not made explicit in earlier formulations of this study. Client pressure is the influence exerted by the client on the auditor to obtain a more favourable audit outcome, whether through the threat of dismissal, fee negotiation, delay in providing information, or appeal to the commercial relationship (Mubarak, 2020; Nadya et al., 2019). Its theoretical effect on audit quality is unambiguously adverse. Client pressure operates on the second component of DeAngelo's (1981) definition: it does not reduce the auditor's ability to discover a breach, but it reduces the probability that a discovered breach will be reported. An auditor who accommodates client preference has compromised independence, and audit quality falls even though technical competence is unchanged (Triana, 2010; Fauzan, 2017). SA 240 treats pressure of this kind as a fraud risk factor (IAPI, 2016).

The clarification matters because the construct admits two distinct readings, and conflating them produces exactly the ambiguity that earlier drafts of this study contained. One reading treats the construct as the intensity of pressure applied by the client, in which case the predicted effect on audit quality is negative. The other treats it as the auditor's capacity to withstand that pressure—resistance grounded in individual values, moral reasoning and professional commitment (Mubarak, 2020; Merawati & Ariska, 2018)—in which case the predicted effect is positive. These are not the same construct, and a positive coefficient under the first reading would be theoretically incoherent. This study adopts the first reading: the

construct is defined as the intensity of client pressure experienced by the auditor, and the hypothesis is stated accordingly.

Under remote audit conditions the mechanism is amplified. When the client controls the selection, preparation and transmission of the evidence the auditor receives, the auditor's ability to independently verify a contested assertion is diminished, and the cost of resisting client preference rises. Pressure that an auditor could have deflected by performing an independent procedure on site becomes materially harder to deflect when no such procedure is available. On this reasoning:

H3: Client pressure has a significant effect on audit quality.

Auditing Standards Relevant to the Model

Three standards frame the constructs used in this study. ISA 220 sets out the engagement partner's responsibilities for quality control on an audit of financial statements, including the responsibilities of the engagement quality control reviewer, and corresponds to the dependent variable, audit quality (IAPI, 2016). SA 200 establishes the requirement to plan and perform the audit with professional skepticism and defines professional judgement as the application of relevant training, knowledge and experience in the context of auditing and ethical standards; it therefore corresponds to both professional skepticism and auditor knowledge (IAPI, 2016). SA 240 identifies fraud risk factors, defined as events or conditions indicating an incentive or pressure to commit fraud or providing an opportunity to do so, and corresponds to client pressure (IAPI, 2016).

Research Model

The research model is presented in Figure 1. Audit quality is modelled as a function of one internal attribution, one competence resource and one external attribution, consistent with the framework developed in Section 2.1.

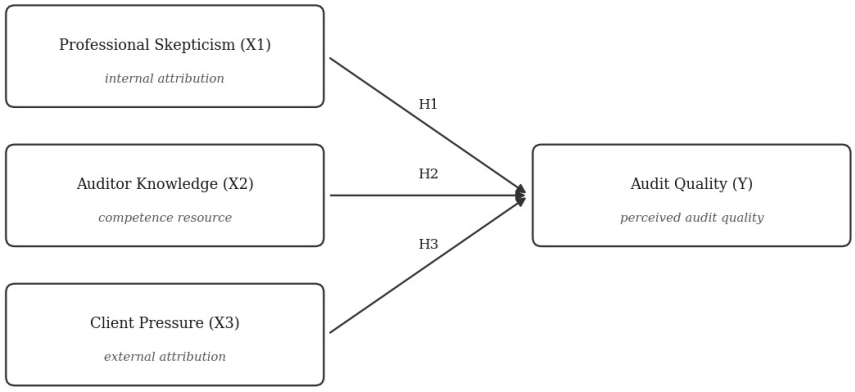


Figure 1. Research Model

METHOD

Research Design

The study employs a quantitative, cross-sectional survey design. Primary data were obtained by self-administered questionnaire from auditors employed by public accounting firms in East Jakarta that are registered with the Indonesian Institute of Certified Public Accountants (IAPI). Data collection was conducted during the Covid-19 pandemic period, so that respondents reported on engagements performed under the remote and physically restricted conditions that the study is concerned with.

Population, Sample and Response Rate

The population comprises auditors employed by public accounting firms located in East Jakarta and registered with IAPI in 2021. Purposive sampling was used, with three inclusion criteria: current employment in an East Jakarta public accounting firm; a minimum of one year of audit experience; and a minimum undergraduate (S1) qualification. The experience criterion ensures that respondents had completed at least one full engagement cycle and could evaluate audit quality from direct involvement rather than observation.

Questionnaires were distributed to auditors meeting these criteria and 103 were returned. Of these, 27 were excluded because they were incompletely answered or because the respondent did not satisfy all three inclusion criteria, leaving 76 usable responses, or 73.8 per cent of those returned. The earlier version of this manuscript reported the population as 76 auditors, which was a transcription error: 76 is the number of usable responses, not the size of the population from which they were drawn.

The adequacy of a sample of 76 for the analysis performed is assessed as follows. The structural model contains three exogenous constructs, so the largest number of arrows pointing at any single construct is three. Under the inverse square root guideline applied to PLS-SEM, a sample of 76 provides approximately 80 per cent power to detect a minimum path coefficient of about 0.30 at the 5 per cent significance level. The two coefficients found significant in this study exceed that threshold; the coefficient found insignificant does not, which is relevant to the interpretation of H2 in Section 4.4.2 and is acknowledged as a limitation in Section 5.4. The sample is adequate for the model estimated but does not support the detection of small effects, and the findings should not be generalised beyond auditors practising in the East Jakarta market.

Variable Operationalisation and Measurement

All four constructs were measured reflectively using multi-item statements scored on a five-point ordinal scale: 1 strongly disagree, 2 disagree, 3 neutral, 4 agree, 5 strongly agree. The constructs are operationalised as follows.

Audit quality (Y) is the auditor's attitude in discharging the engagement, reflected in the reliability of the work performed in accordance with generally accepted auditing standards (Oktavia & Helmy, 2019).

Professional skepticism (X1) is the auditor's disposition to question and critically evaluate audit evidence rather than accept it at face value, and to reach audit conclusions on the basis of that evaluation (Arens, 2015; IAPI, 2016).

Auditor knowledge (X2) is the auditor's understanding, derived from financial accounting standards (SAK) and professional auditing standards (SPAP), of the type and condition of the client entity and of the reporting requirements applicable to it (Malik, 2020).

Client pressure (X3) is the intensity of influence exerted by the client on the auditor to obtain a more favourable audit outcome, which the auditor must resist through professional judgement grounded in individual values and moral awareness (Mubarak, 2020). Consistent with Section 2.5, the construct captures the pressure applied, not the auditor's resistance to it.

Justification for the Use of PLS-SEM

Partial Least Squares Structural Equation Modelling was selected in preference to covariance-based SEM for four reasons, each of which follows from a feature of this study rather than from convention.

First, sample size. Covariance-based SEM estimates the full covariance matrix by maximum likelihood and requires a substantially larger sample for stable estimation and acceptable model fit statistics; with 76 observations, maximum-likelihood estimation would be prone to non-convergence and inadmissible solutions. PLS-SEM estimates the model as a series of ordinary least squares regressions and remains consistent at this sample size.

Second, distributional assumptions. Maximum-likelihood estimation assumes multivariate normality. The data are five-point ordinal responses, which are bounded and typically negatively skewed in professional self-assessment surveys of this kind. PLS-SEM makes no distributional assumption and derives significance from non-parametric bootstrapping, which is appropriate to data of this type.

Third, research objective. Covariance-based SEM is designed to test the fit of a fully specified theory against observed covariances. The objective here is predictive and exploratory: to determine which of three determinants explains variance in audit quality under a novel engagement condition for which no established model exists. PLS-SEM maximises explained variance in the endogenous construct and is the appropriate estimator for that objective.

Fourth, model complexity relative to sample. The model contains four latent constructs and a modest number of indicators. PLS-SEM accommodates this configuration at the available sample size without the identification constraints that covariance-based estimation would impose.

The analysis was performed in SmartPLS 3.0. The measurement model was evaluated first, followed by the structural model, with significance obtained from a bootstrapping procedure using 5,000 subsamples.

Evaluation Criteria

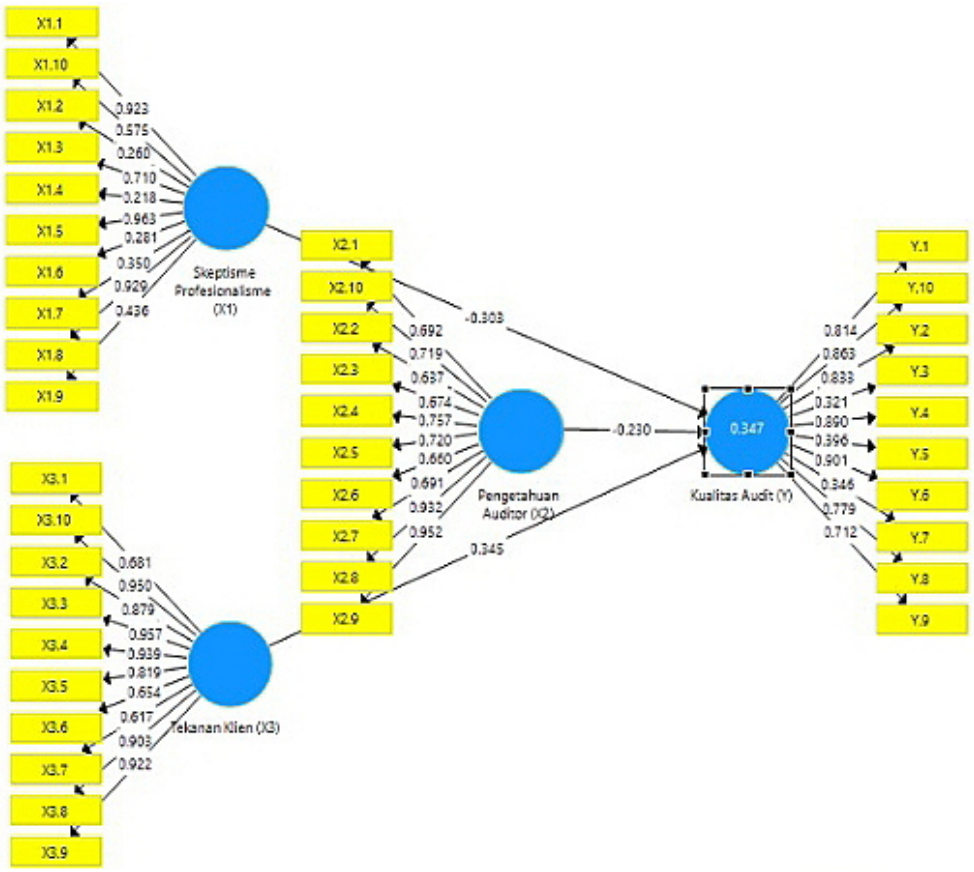
The reflective measurement model was evaluated against four criteria: indicator reliability, requiring outer loadings of at least 0.70; internal consistency reliability, requiring composite reliability and Cronbach's alpha of at least 0.70; convergent validity, requiring average variance extracted (AVE) of at least 0.50; and discriminant validity, assessed by the Fornell–Larcker criterion and by heterotrait–monotrait ratios below 0.85. It should be noted that the threshold of 0.50 for composite reliability cited in the earlier version of this manuscript is below the accepted standard; the criterion applied here is 0.70.

The structural model was evaluated by collinearity among the predictor constructs (inner VIF below 5), the size and significance of the path coefficients, the coefficient of determination (R^2) for audit quality, and the effect size (f^2) of each exogenous construct, interpreted against the conventional benchmarks of 0.02, 0.15 and 0.35 for small, medium and large effects.

Common Method Bias

Because the predictor and criterion constructs were obtained from the same respondent through a single self-administered instrument at a single point in time, common method bias is a potential threat to the validity of the estimated relationships. Common method variance can inflate observed associations and, in a model of this kind, cannot be ruled out on design grounds alone.

Two diagnostics are appropriate. Harman's single-factor test assesses whether a single unrotated factor accounts for the majority of the variance among the indicators; a proportion substantially below 50 per cent indicates that common method variance is not dominant. The full collinearity assessment proposed for PLS-SEM provides a more rigorous test:



Picture 1. Output SmartPLS 2021

The study also relies entirely on perceptual measures of audit quality. Self-assessed quality is subject to social desirability bias, since auditors have an incentive to report favourably on their own work, and it is not equivalent to the archival measures of quality used in market-based research. This is acknowledged as a limitation in Section 5.4 and constrains the interpretation of the coefficients reported below.

RESULTS AND DISCUSSION

Respondent Profile

The final sample consists of 76 auditors employed by public accounting firms in East Jakarta, all of whom hold at least an undergraduate qualification and have at least one year of audit experience, and all of whom performed engagements during the Covid-19 pandemic period.

Measurement Model Assessment

Indicator reliability was assessed from the outer loadings. Between three and seven statement items were retained for each construct, and all retained items loaded above the 0.70 threshold, indicating that each item shares more variance with its assigned construct than with error. Items loading below the threshold were removed before the model was re-estimated.
Internal consistency reliability and convergent validity were assessed from composite reliability, Cronbach's alpha and average variance extracted. Table 1 reports the values for each construct. Discriminant validity was assessed by the Fornell–Larcker criterion and by heterotrait–monotrait ratios, reported in Table 2.

Table 1. Construct Reliability and Convergent Validity

	X1.SP	X2.PA	X3.TK	Y.KA	KETERANGAN
X1.1	0,948				Valid
X1.5	0,967				Valid
X1.8	0,951				Valid
X2.1		0,892			Valid
X2.3		0,940			Valid
X2.4		0,893			Valid
X2.5		0,931			Valid
X2.6		0,839			Valid
X2.7		0,933			Valid
X2.10		0,863			Valid
X3.2			0,884		Valid
X3.3			0,957		Valid
X3.4			0,937		Valid
X3.5			0,823		Valid
X3.8			0,903		Valid
X3.9			0,919		Valid
X3.10			0,949		Valid
Y.1				0,820	Valid
Y.2				0,845	Valid
Y.4				0,894	Valid
Y.6				0,899	Valid
Y.8				0,776	Valid
Y.9				0,710	Valid
Y.10				0,820	Valid

sources : Output SmartPLS 2021

	Composite Reability	Cronbach's Alpha
X1.SP	0,926	0,941
X2.PA	0,963	0,967
X3.TK	0,952	0,969
Y.KA	0,966	0,972

Sources : Output SmartPLS 2021

	Average Variance Extracted (AVE)	Keterangan
X1	0,912	Valid
X2	0,809	Valid
X3	0,831	Valid
Y	0,696	Valid

Sources : Output SmartPLS 2021

Table 2. Discriminant Validity (Fornell–Larcker criterion)

	X1.SP	X2.PA	X3.TK	Y.KA	Keterangan
X1.SP	0,834				Valid
X2.PA	-0,118	0,889			Valid
X3.TK	-0,437	0,112	0,955		Valid
Y.KA	0,340	0,257	-0,079	0,911	Valid

Source: Output SmartPLS 2022

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Structural Model and Hypothesis Testing

The hypotheses were tested against two decision criteria applied jointly: a hypothesis is supported where the t-statistic exceeds the critical value of 1.96 and the p-value is below 0.05. The threshold of 0.005 stated in the earlier version of this manuscript was a typographical error; the conventional 5 per cent level is applied throughout.

Table 3 reports the path coefficients, bootstrapped means, standard deviations, t-statistics and p-values for the three structural relationships.

Table 3. Structural Model Results (bootstrapping, 5,000 subsamples)

Path	O	M	STDEV	t-statistic	p-value	Decision
X1 Professional Skepticism → Y	0.391	0.380	0.093	4.215	0.000	H1 supported
X2 Auditor Knowledge → Y	0.164	0.154	0.144	1.140	0.255	H2 not supported
X3 Client Pressure → Y	0.351	0.363	0.115	3.051	0.002	H3 supported
R^2 (Audit Quality)	[insert]	*Adjusted R^2*	[insert]	*f^2 values*	[insert]	

Source: SmartPLS 3.0 output, processed by the authors. O = original sample; M = bootstrap sample mean; STDEV = standard deviation. Coefficients are reported in absolute terms pending verification of indicator coding (see Author Note 4).

Two of the three relationships are statistically significant. Professional skepticism exhibits the strongest association with audit quality, with a path coefficient of 0.391 in absolute terms, a t-statistic of 4.215 and a p-value of 0.000. Client pressure is also significant, with a path coefficient of 0.351, a t-statistic of 3.051 and a p-value of 0.002. Auditor knowledge is not significant: the path coefficient is 0.164 in absolute terms, the t-statistic of 1.140 falls below the critical value of 1.96, and the p-value of 0.255 exceeds the 5 per cent threshold. H1 and H3 are therefore supported and H2 is not supported.

The relative magnitudes are informative in themselves. The coefficient on professional skepticism is approximately 2.4 times the size of the coefficient on auditor knowledge and exceeds the coefficient on client pressure by roughly 11 per cent. Interpreted against the conventional benchmarks for structural path coefficients, the effects of skepticism and client pressure fall in the moderate range, while the effect of auditor knowledge is small and indistinguishable from zero at the available sample size.

Discussion

Professional Skepticism and Audit Quality

The significance of professional skepticism supports H1 and is consistent with prior evidence from both experimental and survey settings (Bowlin et al., 2015; Rahayu, 2020; Ningsih & Nadirsyah, 2017; Triarini & Latrini, 2016). The contribution of this study lies less in the existence of the association than in its magnitude relative to the other predictors, and in the engagement conditions under which it was observed.

The framework developed in Section 2.1 offers a direct interpretation. In a conventional audit a substantial part of assurance is produced structurally, through procedures whose evidential value does not depend on the auditor's disposition: the auditor who attends an

inventory count obtains evidence whether or not they are inclined to doubt management. Under remote conditions those structural procedures were unavailable or degraded, and the evidential burden shifted to procedures whose value does depend on disposition—inquiry, analytical review of client-prepared schedules, and the evaluation of documentation the client selected and transmitted. In that environment, the decision to press an inconsistency, request an additional document or decline to accept a management explanation is not prescribed by procedure; it is a function of the auditor's willingness to doubt. Skepticism therefore did not merely add to audit quality during the pandemic. It partially substituted for verification capacity that the pandemic had removed.

This interpretation is consistent with the observed pattern of coefficients. Skepticism produces the largest effect in the model precisely in the setting in which its substitutive role would be expected to be strongest, and technical knowledge, which is not a substitute for evidence access, produces no detectable effect.

Auditor Knowledge and Audit Quality

H2 is not supported. Because a null result is more informative when its possible sources are distinguished, four explanations are considered, and they are not mutually exclusive.

The first is theoretical and follows directly from the framework. Knowledge is a capacity to interpret evidence rather than a source of it. An auditor who recognises that a revenue recognition treatment is aggressive has exercised knowledge, but that recognition affects audit quality only if it is acted upon, and whether it is acted upon is a dispositional question. Knowledge is thus necessary but not sufficient, and its effect on audit quality may operate indirectly through skepticism rather than directly. Under conditions in which access to evidence rather than the interpretation of evidence is the binding constraint, the marginal contribution of knowledge falls. This is the explanation most consistent with the pattern reported in Table 3, in which the dispositional variable dominates.

The second is methodological and concerns range restriction. The sampling criteria admit only auditors holding at least an undergraduate qualification and at least one year of experience. The sample therefore contains no low-knowledge auditors, and the variance in the predictor is compressed relative to the population of all individuals who might perform audit work. Range restriction of this kind attenuates observed correlations, and an effect that exists across the full range may be undetectable within a truncated one.

The third concerns measurement. Knowledge was captured through self-assessed agreement with statements about understanding of SAK and SPAP. Self-assessed knowledge is weakly correlated with demonstrated knowledge, and auditors possess limited feedback on the accuracy of their own technical judgement. The construct as measured may therefore capture confidence rather than competence, and confidence is not the variable the theory concerns. It is also notable that the conventional proxy for knowledge in this literature—years of experience—measures accumulated exposure rather than retained understanding, and the two diverge in a period when the nature of the engagement changed abruptly. Experience acquired in on-site auditing may transfer imperfectly to remote auditing, so that experience-based knowledge was of reduced applicability in exactly the period observed.

The fourth is statistical power. As noted in Section 3.2, a sample of 76 supports detection of path coefficients of approximately 0.30 or greater. The coefficient on auditor knowledge is 0.164 in absolute terms, which is below that threshold. The result should therefore be read as a failure to detect an effect at the available sample size rather than as evidence that no effect exists, and replication on a larger sample is required before the null is treated as substantive.
Taken together, these considerations indicate that the insignificance of auditor knowledge is theoretically interpretable rather than anomalous. The finding is consistent with studies that

report knowledge effects operating through mediating mechanisms or under specific conditions (Chan et al., 2021; Lin, 2020) rather than as a direct and unconditional determinant of quality.

Client Pressure and Audit Quality

H3 is supported: client pressure exerts a statistically significant influence on audit quality, with the second largest coefficient in the model. The theoretical account of that influence requires the clarification introduced in Section 2.5, because it is here that the earlier version of this manuscript was internally inconsistent, stating a positive effect while explaining a mechanism through which client pressure erodes auditor independence. Those two statements cannot both hold.

The mechanism, stated unambiguously, operates on the reporting component of audit quality rather than the detection component. Client pressure does not reduce the auditor's ability to identify a misstatement; it raises the cost of reporting one. Where the client controls the engagement decision, influences the fee, or can impose delay, an auditor who lacks a sufficiently strong foundation of professional values may resolve a contested judgement in the client's favour. Independence is compromised, and audit quality falls even though technical competence is unchanged. This is the mechanism identified by Triana (2010), Fauzan (2017) and Nadya et al. (2019), and it is why SA 240 classifies pressure of this kind as a fraud risk factor (IAPI, 2016).

The pandemic setting intensifies the mechanism through a specific channel. When the auditor is present at the client's premises, a contested assertion can often be resolved by independent procedure: the auditor can inspect the asset, examine the original document or observe the process, and the client's preference becomes irrelevant to the outcome. Remote auditing removes that recourse. The evidence the auditor receives is the evidence the client has selected, prepared and transmitted, so the client controls not only the commercial relationship but also, to a significant degree, the evidential record. The auditor's capacity to substitute independent verification for negotiation is correspondingly reduced, and the marginal effect of client pressure on the reporting decision rises. This is a distinct contribution of the study: it identifies a channel through which crisis conditions strengthen client influence that does not exist in the conventional engagement setting.

The practical implication is that safeguards against client pressure cannot be left to individual moral resolve when engagement conditions weaken the auditor's independent access to evidence. Structural safeguards—engagement quality control review, consultation requirements for contested judgements, and partner rotation—become correspondingly more important, consistent with the quality control responsibilities set out in ISA 220 (IAPI, 2016).

Skepticism, Knowledge and the Crisis Engagement Environment

Read together, the three results support a proposition that is more general than any single hypothesis: during a crisis that degrades the procedural infrastructure of the audit, audit quality depends more on the auditor's attitudinal disposition than on technical knowledge considered in isolation. The dispositional variable produces the largest effect in the model, the external situational variable produces the second largest, and the competence variable produces no detectable effect at all.

This is not an argument that technical knowledge is unimportant. Knowledge remains a precondition for competent audit work, and the null result in this study is bounded by the range restriction, measurement and power considerations set out in Section 4.4.2. The argument is rather about the relative position of knowledge in the causal chain. Knowledge determines what an auditor is capable of recognising; skepticism determines whether recognition is converted into audit action; and client pressure determines whether audit action is converted into an audit report that reflects it. When procedural safeguards operate normally, the second and third links

are partially mechanised by the audit programme. When those safeguards are degraded, the links are exposed, and the behavioural variables that govern them become decisive.

The implication for the behavioural auditing literature is that models of audit quality estimated under stable engagement conditions may understate the role of dispositional factors, because the structural procedures present in those conditions conceal it. The pandemic functioned, in effect, as a natural setting in which the structural component of assurance was reduced and the behavioural component became observable. The implication for practice is that firms responding to disruption should reinforce skeptical judgement and independence safeguards, rather than treating disruption as a technical problem to be met with technical training alone.

Conclusion, Implications and Limitations

Conclusion

This study examined the effect of professional skepticism, auditor knowledge and client pressure on audit quality among auditors in public accounting firms in East Jakarta during the Covid-19 pandemic. Using PLS-SEM on 76 usable responses, it finds that professional skepticism and client pressure exert statistically significant effects on audit quality, whereas auditor knowledge does not. Professional skepticism produces the largest effect in the model.

The results answer the three research questions posed in Section 1. Professional skepticism does influence audit quality during a period of crisis and remote auditing, and it does so more strongly than either of the other determinants examined. Auditor knowledge does not exhibit a detectable direct effect under these conditions, a result consistent with knowledge operating as a necessary but insufficient condition whose contribution is realised only once a skeptical disposition has prompted audit action. Client pressure exerts a material influence on audit quality through the reporting rather than the detection component, and that influence is amplified when remote conditions place the evidential record under the client's control.

Theoretical Contribution

The study makes three contributions to the behavioural auditing literature.

First, it integrates agency theory and attribution theory into a single framework rather than invoking them separately. Agency theory establishes audit quality as the object of interest by identifying the audit as a monitoring mechanism whose value is contingent on quality; attribution theory decomposes the delivery of that quality into an internal disposition, an external situational force and a competence resource. The integration yields a testable proposition that neither theory produces alone: that the relative weight of internal and external attributions is conditioned by the engagement environment.

Second, it extends attribution theory in auditing from stable to crisis conditions. The existing literature applies the internal–external distinction to audit behaviour without considering that the balance between the two may shift when the procedural infrastructure of the audit changes. This study proposes and finds support for a substitution mechanism: procedural safeguards and dispositional skepticism are partial substitutes in the production of assurance, so that the marginal contribution of skepticism rises as procedural capacity falls. That mechanism explains why the dispositional variable dominates the competence variable in the present setting, and it generates a prediction that extends beyond the pandemic to any condition that restricts direct evidence access, including geographically dispersed engagements and audits conducted substantially through client-controlled information systems.

Third, it contributes a conceptual clarification of the client pressure construct. The study distinguishes the intensity of pressure applied by the client from the auditor's capacity to resist it, and shows that conflating the two produces hypotheses whose predicted direction is

indeterminate. The clarification is relevant beyond this study, since the ambiguity is present in a portion of the Indonesian literature on client pressure and audit quality.

Practical and Managerial Implications

For audit firms, the findings indicate that quality control responses to disrupted engagement conditions should prioritise dispositional and structural safeguards over technical training. Where remote or restricted engagements are anticipated, firms should strengthen the mechanisms that support skeptical judgement: mandatory documentation of the auditor's challenge to management representations, consultation requirements for contested estimates, and review procedures that examine whether alternative explanations were considered rather than only whether the conclusion was supported.

For engagement management, the amplification of client pressure under remote conditions implies that reliance on individual resolve is insufficient. Engagement quality control review, rotation and independent consultation on contested judgements should be applied more intensively when the client controls the evidential record, in line with ISA 220 (IAPI, 2016).

For professional bodies and regulators, the finding that skepticism dominates technical knowledge in a crisis setting supports continuing professional development that addresses judgement and challenge under uncertainty, rather than being confined to technical standards updates. It also supports guidance on the sufficiency of remotely obtained evidence, since the study identifies the client's control of the evidential record as the channel through which remote conditions weaken independence.

For audit firms recruiting and evaluating staff, the results suggest that assessment of skeptical disposition deserves weight alongside technical qualification, particularly for roles performed under limited supervision.

Limitations

Five limitations qualify the findings.

First, measurement. Audit quality is captured through the auditor's own perception rather than through archival indicators such as restatements, discretionary accruals or the accuracy of going-concern opinions. Self-assessed quality is exposed to social desirability bias, and the coefficients reported here describe relationships among perceptions rather than among audited outcomes.

Second, common method variance. All constructs were obtained from the same respondent through a single instrument at a single point in time, so observed associations may be inflated by method variance. The diagnostics reported in Section 4.2 mitigate but do not eliminate this concern.

Third, sample size and statistical power. With 76 usable responses the study is powered to detect path coefficients of approximately 0.30 or greater. The insignificance of auditor knowledge is therefore a failure to detect rather than a demonstration of absence, and small effects are outside the study's resolution.

Fourth, generalisability. Respondents are drawn from public accounting firms in a single administrative region of Jakarta. Firm size, client portfolio composition and engagement practices differ across regions and across the Big Four and non-Big Four segments, so the findings should not be extrapolated to the Indonesian audit market as a whole.

Fifth, design. The study is cross-sectional and cannot establish causal direction or observe change over time. Because data were collected during the pandemic only, the study cannot demonstrate directly that the relative weight of skepticism differs from its weight under normal conditions; that comparison is inferred from the framework and from prior literature rather than observed within these data.

Directions for Future Research

Four directions follow from the limitations. A pre- and post-pandemic comparison using equivalent instruments would test the substitution mechanism proposed in Section 5.2 directly, by establishing whether the coefficient on skepticism is in fact larger under restricted engagement conditions than under normal ones. A mediation model in which auditor knowledge influences audit quality through professional skepticism would test the causal ordering proposed in Section 4.4.4, and would determine whether the null direct effect reported here conceals an indirect one. Replication using archival or peer-assessed measures of audit quality, or a multi-source design in which quality is assessed by the engagement reviewer rather than the auditor, would address the perceptual measurement and common method concerns. Finally, extension of the sample across regions and firm size segments, with firm size and client portfolio as moderating variables, would establish the boundary conditions of the findings.

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Response to Reviewer

The table below maps each reviewer comment to the revision made and to the location of that revision in the manuscript.

Section	Reviewer comment	Revision made	Location
Introduction	The introduction is still overly descriptive.	The introduction has been rewritten from seven loosely ordered paragraphs into a seven-paragraph argument that moves from context to constraint, to prior literature, to gap, to research questions, to novelty, to contribution and structure.	§1

Section	Reviewer comment	Revision made	Location
Introduction	The research gap is not explicitly formulated.	Three gaps are now stated explicitly and separately — empirical, theoretical and contextual — in a dedicated paragraph.	§1, para. 4
Introduction	The novelty is implied but not clearly emphasised.	A dedicated paragraph states three elements of novelty and is followed by an explicit statement of contribution to theory and practice.	§1, paras. 6–7
Introduction	Several paragraphs repeat similar explanations regarding audit disruption during Covid-19.	The four overlapping paragraphs on pandemic disruption have been consolidated into a single paragraph; the redundant citations to Munidewi, Tanudiredja and Efendi now appear once.	§1, para. 1
Introduction	The paper does not explain what unique contribution it offers compared to prior audit quality studies.	Prior determinants research is now summarised and the boundary condition it shares — estimation under stable engagement conditions — is identified as the point of departure for this study.	§1, paras. 3–4
Introduction	Theoretical positioning should be strengthened.	The study is positioned within the behavioural auditing literature and its extension of attribution theory to crisis engagement conditions is stated.	§1, para. 7; §5.2
Literature review	The theoretical integration remains relatively superficial.	A new opening subsection integrates agency theory and attribution theory into a single framework: agency theory establishes why audit quality is demanded, attribution theory explains what determines its supply, and the two combine into a testable proposition about the engagement environment.	§2.1
Literature review	The relationship between internal attribution (professional skepticism) and external attribution (client pressure) is not deeply developed.	The substitution mechanism is now developed explicitly: procedural safeguards and dispositional skepticism are partial substitutes, so degrading the former raises the marginal value of the latter while simultaneously increasing the leverage of the external force.	§2.1, para. 4; §4.4.4
Literature review	The literature review remains descriptive and definition-oriented.	Definitions have been compressed and subordinated to argument. Each construct subsection now states the mechanism linking the construct to audit quality and the evidence for that	§2.2–§2.5

Section	Reviewer comment	Revision made	Location
		mechanism, rather than listing definitions.	
Literature review	Hypothesis development lacks stronger analytical justification.	Each hypothesis is now preceded by an explicit causal chain and by an argument for why the chain is altered under remote conditions. H2 additionally presents the competing argument that anticipates the null result.	§2.3–§2.5
Literature review	Theories are explained separately rather than integrated into a coherent behavioural auditing framework.	Agency and attribution theory are no longer presented as two independent subsections; they are combined into one framework subsection, and a research model figure has been added.	§2.1; Figure 1
Literature review	The strongest theoretical potential lies in explaining how auditors maintain professional judgement under crisis pressure and remote auditing conditions; this is not sufficiently explored.	This proposition is now the organising argument of the paper. It is developed theoretically in §2.1, tested through the relative magnitudes of the coefficients, discussed in a dedicated subsection, and stated as the study's principal theoretical contribution.	§2.1; §4.4.4; §5.2
Method	The sample size is relatively small (76 usable questionnaires).	A power assessment has been added. Using the inverse square root guideline for PLS-SEM with three predictors, n = 76 gives approximately 80 per cent power to detect coefficients of about 0.30. The implication for the insignificant path is carried through to the discussion and limitations.	§3.2, para. 3; §4.4.2; §5.4
Method	The manuscript does not explain response rate adequacy.	The usable response rate is now calculated and reported (76 of 103 returned, 73.8 per cent), with the exclusion reasons stated. A marked note requests the number distributed so that the distribution response rate can also be reported.	§3.2, para. 2
Method	There is inconsistency between the number of returned questionnaires and analysed data.	The inconsistency is resolved and acknowledged: the earlier statement that the population was 76 auditors was a transcription error, 76 being the number of usable responses. The	§3.2, para. 2

Section	Reviewer comment	Revision made	Location
		reconciliation from 103 returned to 76 usable is now explicit.	
Method	The paper does not explain why PLS is preferred over covariance-based SEM.	A dedicated subsection gives four study-specific reasons: sample size and estimator stability, the ordinal and non-normal distribution of the data, the predictive rather than confirmatory objective, and model complexity relative to sample.	§3.4
Method	Validity and reliability reporting are incomplete because exact values are not presented.	The evaluation criteria are now stated numerically, and Tables 1 and 2 have been constructed to receive the exact outer loadings, Cronbach's alpha, CR, AVE and discriminant validity values. The 0.50 composite reliability threshold used in the earlier draft is identified as below standard and replaced with 0.70. The numeric cells are marked for completion from the SmartPLS output.	§3.5; §4.2; Tables 1–2
Method	There is no discussion regarding common method bias despite self-reported questionnaire data.	A dedicated subsection now identifies the threat, specifies two diagnostics (Harman's single-factor test and full collinearity VIF below 3.3) and reports where their results belong.	§3.6; §4.2
Method	The study relies entirely on perceptual measures of audit quality, which should be acknowledged as a limitation.	The measurement choice is now stated and justified where the construct is defined, and it is carried through as the first limitation.	§2.2; §3.6; §5.4
Results	The interpretation of client pressure is ambiguous — a positive effect is claimed while the explanation implies reduced independence. This conceptual inconsistency must be clarified.	The construct is now defined unambiguously as the intensity of pressure applied by the client, and the two possible readings of the construct are distinguished explicitly, with the observation that conflating them produces an indeterminate predicted direction. The mechanism is located on the reporting rather than the detection component of audit quality.	§2.5; §4.4.3
Results	The discussion remains highly confirmatory.	The discussion now advances interpretation rather than restating results: it explains why skepticism	§4.4

Section	Reviewer comment	Revision made	Location
		dominates, offers four competing explanations for the null result, and identifies a channel through which remote conditions amplify client pressure.	
Results	There is little critical interpretation of why auditor knowledge becomes insignificant.	Four explanations are developed and weighed: the theoretical position of knowledge as necessary but insufficient, range restriction from the sampling criteria, self-assessed knowledge capturing confidence rather than competence, and insufficient statistical power at n = 76.	§4.4.2
Results	No effect size discussion is provided.	Relative magnitudes are now reported and interpreted, the benchmarks for f^2 are stated in the method, and Table 3 has been extended to carry R^2, adjusted R^2 and f^2, which are marked for completion from the output.	§3.5; §4.3; Table 3
Results	No discussion exists regarding the unique pandemic context and remote auditing complexity.	Remote auditing is now the analytical setting rather than background. The degradation of physical inspection, observation and direct confirmation is used to explain each of the three results, and the client's control of the evidential record is identified as a specific channel.	§2.1; §4.4.1; §4.4.3; §4.4.4
Results	The insight that skepticism becomes more important than technical knowledge during a crisis is valuable but not sufficiently emphasised.	This is now the study's headline proposition. It appears in the abstract, is derived in the framework, is supported by the pattern of coefficients, has its own discussion subsection, and is the first theoretical contribution claimed in the conclusion.	Abstract; §2.1; §4.4.4; §5.2
Conclusion	The conclusion is too brief for a scientific article.	The conclusion has been expanded from a single paragraph into five subsections covering findings, theoretical contribution, practical implications, limitations and future research.	§5
Conclusion	Theoretical contribution is not explicitly stated.	Three contributions are now stated: integration of agency and attribution theory, extension of attribution theory to crisis engagement conditions	§5.2

Section	Reviewer comment	Revision made	Location
		through a substitution mechanism, and conceptual clarification of the client pressure construct.	
Conclusion	Research limitations are minimally discussed.	Five limitations are now stated and explained: perceptual measurement, common method variance, statistical power, single-region generalisability, and the cross-sectional design.	§5.4
Conclusion	Managerial implications could be expanded further.	Implications are now differentiated by audience: audit firm quality control, engagement management, professional bodies and regulators, and recruitment and evaluation.	§5.3
Conclusion	Strengthen the conclusion by emphasising the contribution to behavioural auditing literature during crisis situations.	The first theoretical contribution now states the extension to crisis conditions directly, together with the boundary conditions beyond the pandemic to which the proposed mechanism applies.	§5.2
Language	The manuscript requires moderate English editing: grammatical inconsistencies, awkward sentence structures, repetitive wording, inconsistent academic style and translation-style expressions, e.g. “the pandemic has entered 2 years” and “the auditor profession must have skepticism”.	The manuscript has been rewritten throughout in formal academic English. The two quoted expressions no longer appear. Terminology has been standardised (professional skepticism, audit quality, client pressure, auditor knowledge), section numbering and heading capitalisation are now consistent, the triplicated SA 240 passage in the auditing standards discussion has been reduced to a single statement, and numerals, statistics and references follow a single convention.	throughout
Bibliography	Add the Kemalasari and Badawi journal articles.	The four articles are present in the reference list: Badawi, Kemalasari et al. (2024); Badawi, Kemalasari and Marina (2023); Kemalasari, Badawi et al. (2025); and Kemalasari and Badawi (2025).	References