



An examination of skepticism: Maintaining audit quality under the pressure of audit fees

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ABSTRACT

Audit quality remains a critical issue in maintaining the credibility of financial reporting, particularly amid economic pressures arising from audit fee arrangements between auditors and clients. While audit fees are expected to reflect audit effort and complexity, their direct influence on audit quality remains debatable. In this context, professional skepticism may serve as a key behavioral factor determining whether economic incentives enhance or undermine audit performance. This research examines the role of audit compensations in determining audit quality, with professional skepticism as a moderating variable among auditors at Public Accounting Firms in Medan. Using a quantitative causal associative design, data were gathered from 45 auditors via purposive sampling and analyzed with Partial Least Squares-Structural Equation Modeling (PLS-SEM). Findings indicate that audit fees do not have a significant direct effect on audit quality, whereas professional skepticism has a positive and significant effect. Moreover, professional skepticism significantly moderates the relationship between audit fees and audit quality, demonstrating a pure moderation effect. These results suggest audit quality is more strongly influenced by auditors' professional attitudes than by economic factors alone.

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1. INTRODUCTION

The role of financial statement audits has become increasingly crucial in maintaining the credibility of financial information amid the growing complexity of business activities and economic pressures. Financial statements are not only the basis for investor and creditor decision-making, but also an instrument of management accountability to stakeholders. In the classical theoretical framework, the competence and independence of auditors are regarded as the primary determinants of audit quality, which is broadly defined as the capacity of auditors to detect and communicate material misstatements present within a client's financial reporting (De Angelo, 1981). Maintaining high audit quality is of paramount importance given that auditors are professionally accountable for confirming the consistency of financial reports with recognized accounting standards while simultaneously ensuring that such reports do not contain material misrepresentations that could undermine their reliability and credibility

Major financial scandals globally and nationally, such as the cases of Enron, Parmalat, Olympus, Jiwasya, and Garuda Indonesia, reveal gaps between the structural design of audits and actual results. The Financial Profession Development Center (PPPK) under Indonesia's Ministry of Finance found that the KAP and AP that audited PT. Garuda Indonesia, Tbk committed violations affecting the independent auditor's report. The relevance of the variables examined in the Garuda Indonesia case suggests that audit fees and professional skepticism do not necessarily lead to high-quality audits. (Devota & Priono, 2021) stated that the KAP and AP, by recognizing accounts receivable income of US\$ 239.94 million, were inaccurate in their assessment of the substance of the transaction because, in fact, the company had received it. This phenomenon indicates that audit fees do not necessarily guarantee high-quality audits.

Audit fees are legitimate and necessary professional compensation to ensure the sustainability of auditing practices. However, in practice, audit fees also have the potential to create economic bonding between auditors and clients. Higher audit fees are often associated with greater auditor effort, which is directed toward identifying and eliminating significant errors in financial statements (Wang & Chui, 2015). Previous empirical studies show inconsistent results: some found that higher fees reflect complexity and increase audit effort (Ghafran & O'Sullivan, 2017; Jadyappa, Hickman, Kakani, & Abidi, 2021), while others showed no improvement or even deterioration in quality (Gunn, Kawada, & Michas, 2019; Jung, Kim, & Chung, 2016).

Professional skepticism reflects a mindset of critical inquiry and careful evidence evaluation among auditors, and is broadly considered an important moderating element by those involved in setting and studying audit standards (Khan & Harding, 2020; Khan & Oczkowski, 2021). Auditors who possess a strong degree of professional skepticism are better able to maintain audit quality even when facing economic pressures. This skepticism arises from a combination of innate traits and situational factors that shape the auditor's critical assessment of an entity's financial statements (Harding & Trotman, 2023; Popova, 2013; Ying, Patel, & Pan, 2020). Supporting this perspective, agency theory (Watts & Zimmerman, 1990) suggests that although entities may attempt to minimize agency costs by limiting audit fees, auditors can still uphold audit quality through strong professional standards and critical evaluation. Empirical findings on the relationship between audit fees and audit quality, however, remain mixed. Studies by (Yuniarti, 2011), (Fauziyyah, 2020), and (Devota & Priono, 2021) suggests that increased audit fees contribute positively to audit quality, implying that financial compensation plays a meaningful role in driving auditor performance. In contrast, research by (Zamzami, Tantri, & Timur, 2017) and (Hasibuan & Tjakrawala, 2025) finds no significant relationship between audit fees and audit quality, implying that the level of fees received does not necessarily lead auditors to deviate from established standards and professional provisions. The specific role of professional skepticism is to mediate the relationship between audit fees and audit quality by being a causal bridge between the two variables, professional skepticism being an indirect cause of audit fees and audit quality.

A more detailed audit of financial statements to maintain quality can be carried out by auditors by paying higher fees to support the implementation of various applicable audit standards and procedures. This results in the following research hypothesis H₁: Audit quality is significantly and positively influenced by the level of audit fees.

Professional skepticism represents a cornerstone principle of auditing and has been broadly known as a key factor that renders auditing failure when it is insufficiently applied (Tuanakotta, 2011). It refers to an auditor's attitude of continuously questioning and critically evaluating audit evidence (Rahayu, 2024). A heightened skeptical mindset among auditors naturally drives a more rigorous demand for convincing and sufficient evidence throughout the audit process (Quadackers, Groot, & Wright, 2014). Professional skepticism also drives auditors to identify potential misstatements (Nolder & Kadous, 2018). This attitude reflects both internal curiosity and critical thinking, as suggested by attribution theory, as well as a cautious approach in evaluating management's honesty without automatically assuming or rejecting it (Glover & Prawitt, 2014; Yin & Patel, 2016). This description

forms the basis of a hypothesis that can be formulated H₂: Audit quality is significantly and positively influenced by the level of professional skepticism.

This study positions professional skepticism not only as a moderating variable but also as a cognitive mechanism that explains that increased financial compensation does not always result in superior audit results, which is a novelty in this research. (Muslim, Rahim, Pelu, & Pratiwi, 2020) found that professional skepticism cannot strengthen the relationship between audit fees and audit quality. In contrast, (Santoso, Riharjo, & Kurnia, 2020) showed that professional skepticism moderates the relationship between independence and audit quality and weakens the influence of integrity, but does not moderate competence. Research by (Kusumawati & Syamsuddin, 2018) established that while professional skepticism carries a direct and meaningful impact on audit quality, auditor competence alone fails to improve audit outcomes when channeled through skepticism as a mediating variable. Despite these findings, studies examining audit fees, audit quality, and professional skepticism as a moderator remain limited, which forms the basis for proposing the following hypothesis H₃: Professional skepticism strengthens the relationship between audit fees and audit quality.

2. RESEARCH METHOD

Research Method

The methodological foundation of this study rests on a quantitative approach utilizing a causal associative design, with the target population encompassing all auditors affiliated with Public Accounting Firms (KAP) situated in Medan. Using the purposive sampling method, 45 auditors who had worked at KAP for more than one year were selected from 23 KAPs based in Medan. The primary distinction between PLS, a variance-based SEM approach, and LISREL or AMOS, which are covariance-based, lies in their respective purposes. In comparison to covariance-based SEM methods (such as AMOS, LISREL, and EQS), component-based PLS can overcome two key issues commonly encountered in covariance-based SEM: inadmissible solutions and factor indeterminacy. There are several reasons for employing PLS in research. In this study, PLS (Partial Least Squares) is utilized as a data analysis technique based on the assumption that large sample sizes are not required, allowing analysis to be conducted with fewer than 100 observations, and it is less sensitive to distributional assumptions of residuals. Data were collected via questionnaire over a two-week period. The sample size of 45 follows the minimum requirement of 3 constructs × 15 parameters, consistent with PLS-SEM guidelines (Singgih, 2011).

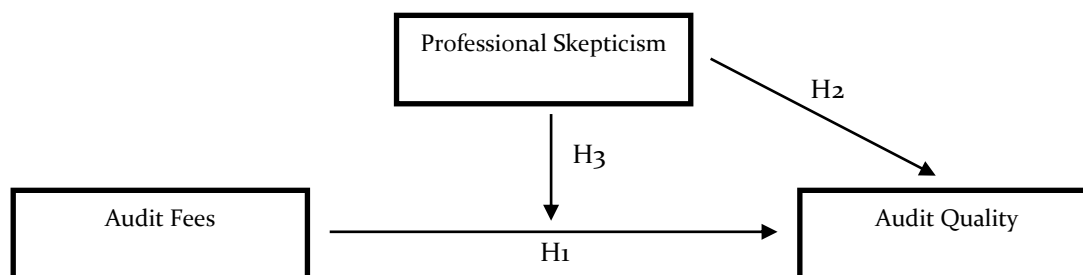


Figure 1. Conceptual framework

Variables were measured on a five-point Likert scale (1 = Strongly Disagree to 5 = Strongly Agree). Audit Quality (Y) was operationalized following (De Angelo, 1981) with 7 indicators. Audit Fees (X) were operationalized per (Agoes, 2017) with 5 indicators. Professional Skepticism (M) was operationalized per (Tuanakotta, 2011) with 5 indicators. The operational variable table is presented below.

Tabel 1. Operational variables of the instrument

Variable	Operational Definition	Indicator	Instrument	Scale
Audit Quality (Y)	A situation where auditors conduct audits in accordance with auditing standards, discover and report audits that comply with applicable regulations, and follow up on audit results (De Angelo, 1981).	<ol style="list-style-type: none"> 1. Large compensation does not influence the reporting of client errors; 2. Audits are conducted to reduce the level of errors or irregularities that occur; 3. Audit reports are understandable to clients; 4. Audit findings are not manipulated and are reported as they are; 5. There is a strong commitment to completing audits on time; 6. Care is taken in making decisions during audits; and 7. Audit reports contain objective findings and conclusions from the examination as well as constructive recommendations. 	Questionnaire	Interval
Audit Fees (X)	Services provided by public accountants are based on their level of experience and regulations set by the association. (Agoes, 2017)	<ol style="list-style-type: none"> 1. Receiving benefits from professionals other than the compensations agreed within the contract; 2. Setting fees based on what will be or has been received by the client; 3. Fees received from clients constitute a large portion of the KAP's income; 4. Fees are determined by clients at high amounts; and 5. Fees are granted based on association management regulations. 	Questionnaire	Interval
Professional Skepticism (M)	An attitude that always includes careful thinking to constantly question and evaluate constructive audit evidence (Tuanakotta, 2011).	<ol style="list-style-type: none"> 1. Collecting and evaluating evidence; 2. Questioning and critically evaluating evidence; 3. Gathering and assessing evidence in an impartial and unbiased manner; 4. Adopting neutral stance toward management integrity; and 5. Refusing to accept insufficiently convincing evidence solely on the basis that management is presumed to be acting in good faith. 	Questionnaire	Interval

Descriptive Statistics

To provide an overview of the study's key variables and the profile of respondents, descriptive statistical analysis was employed, encompassing measures such as mean, standard deviation, and the range of minimum and maximum values derived from survey data. According to (Martias, 2021), descriptive statistical analysis aims to describe data and summarize conditions or events represented by the collected data. This analysis serves as an initial step before further statistical testing, helping researchers understand and identify the essential information from respondents' answers.

Data Analysis

1. Measurement Model Test (Outer Model)

- a. Validity Test, there are two types of models in conducting validity tests, namely Convergent Validity and Discriminant Validity.
 - 1) Convergent Validity, convergent validity measures the degree of correlation between latent variables and their constructs using standard loading factors (Husnawati, Tentama, & Situmorang, 2019). If an indicator does not meet the required criteria, it should be removed from the model (Lamere, Kirana, & Welsa, 2021). Convergent validity is evaluated by examining the loading factor values, where a value between 0.6 and 0.7 is considered acceptable for exploratory research (Susanto et al., 2020). Convergent validity may further be evaluated through the Average Variance Extracted (AVE), with a construct deemed to satisfy validity requirements when its AVE score surpasses the 0.5 threshold (Utami & Siswanto, 2021).
 - 2) Discriminant Validity, according to (Lamere, Kirana, & Welsa, 2021), the purpose of discriminant validity assessment is to confirm that individual latent variables are sufficiently distinguishable from one another, ensuring conceptual independence across the research constructs. Meanwhile, according to (Wiyono, 2020), discriminant validity is measured through the cross-loading value between the indicator and its construct. The standard for acceptable discriminant validity requires that every indicator's loading value on its intended latent variable must be demonstrably greater than its loading values against any other variables included in the measurement model.
- b. Reliability Test, the reliability of a person's answers to questions is seen from the consistency or stability of the answers over time. The primary objective of a reliability test is to determine whether the measuring tools employed in a study yield consistently similar results when applied to the same observations at different points in time. The technique used to measure the reliability of observations with statistical tests is called Cronbach Alpha. According to Jumhariani et al (2018), a construct or variable is considered reliable if it gives a Cronbach Alpha value > 0.60 and a variable is considered unreliable if it gives a Cronbach Alpha value < 0.60 . A construct is deemed to possess strong internal consistency when its composite reliability score exceeds the accepted threshold of 0.7, indicating that the measurement instrument performs dependably across its indicators.

2. Structure Model Test (Inner Model)

The inner model examines the directional relationships among latent variables, and within the PLS framework, the R-Square coefficient is applied as an indicator of model fit by measuring the explanatory power of each dependent construct. According to Pulungan & Rivai (2021), variations in the R-Square coefficient can be utilized to assess the extent to which independent variables contribute to changes in dependent variables and whether it produces substantial impact. There are structural models with the following criteria:

Table 2. Inner model measurement

Criteria	Rule of Thumb
R-Square	R-Square is the proportion of variance explained in endogenous constructs. R-Square values are 0.75 (strong), 0.50 (moderate), and 0.25 (weak).
f ² (Effect Size)	F-Square can measure the effect on latent variables on other variables. F-Square effect values are 0.35 (large), 0.15 (medium), and 0.02 (small).

3. Hypothesis Testing

The testing procedure, as described by (Hussein, 2015), relies on the values of the t-statistic and probability level. (Anuraga, Indrasietianingsih, & Athoillah, 2021) also states that hypothesis testing can help in proving various things that will be studied, whether they are true facts or just mere theories. To determine the hypothesis using statistical values, for an alpha of 5% or 0.05 (p-

values < 0.05), the t-statistic value used is 1.96. The hypothesis will be accepted if the t-statistic is > 1.96 .

3. RESULTS AND DISCUSSIONS

Descriptive Statistics

Table 3. Descriptive statistics

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Audit Fees	45	10.00	25.00	20.2889	3.53953
Professional Skepticism	45	15.00	25.00	20.4889	2.35123
Audit Quality	45	23.00	35.00	31.4444	3.42820

Source: Processed data (2026)

Based on the table, the audit fees variable had an average value of 20.2889 with a score range between 10.00 and 25.00. The standard deviation of 3.53953 indicates a relatively moderate variation in respondents' answers. The professional skepticism variable recorded a mean score of 20.4889, ranging from a low of 15.00 to a high of 25.00, with a standard deviation of 2.35123 suggesting that respondents' answers were relatively more uniform compared to those observed in the Audit Fees variable. Meanwhile, the audit quality variable has an average value of 31.4444 with a score range between 23.00 and 35.00. The standard deviation of 3.42820 indicates a moderate level of variation in responses. The relatively high average value indicates that the audit quality produced is considered good by respondents.

Demographic Profile of Respondents

The demographic profile of respondents is presented to provide an overview of the characteristics of the participants, including gender, age, and work experience. Understanding these characteristics is important to ensure that the data collected reflect responses from individuals who possess adequate professional background and experience in the auditing field.

Table 4. Demographic profile of respondents

Characteristic	Description	f	%
Gender	Male	23	51.1
	Female	22	48.9
	Total	45	100
Ages	< 25 Years	0	0%
	25-35 Years	11	24.4
	36-45 Years	18	40.0
	46-55 Years	16	35.6
	> 55 Years	0	0
	Total	45	100
Work Experiences	< 5 Years	7	15.6
	5-10 Years	10	22.2
	11-20 Years	26	57.8
	> 20 Years	2	4.4
Total	45	100	

Source: Processed data (2026)

Table 4 presents data from 45 respondents in this study. Among the 45 respondents, gender representation was proportionally well-distributed, with 23 male auditors (51.1%) and 22 female auditors (48.9%). This indicates that the representation of male and female auditors in this study is proportionally comparable.

Regarding age, the majority of respondents were between 36–45 years (40.0%), followed by auditors aged 46–55 years (35.6%), and those aged 25–35 years (24.4%). There were no respondents under 25 years or above 55 years. This age distribution reflects that most respondents are within a mature and productive professional age range, suggesting adequate experience and stability in their auditing careers.

In terms of work experience, most respondents had 11–20 years of experience (57.8%), followed by 5–10 years (22.2%), less than 5 years (15.6%), and more than 20 years (4.4%). Given that the majority of participants demonstrated considerable professional experience, the responses gathered can be regarded as both dependable and reflective of actual auditing practices. Overall, the demographic profile shows that the respondents are predominantly experienced auditors in their mid-career to senior professional stages, which strengthens the credibility of the findings in reflecting real audit practices within Public Accounting Firms in Medan.

Measurement Model (Outer Model)

- a. Validity Test
 - 1) Convergent Validity

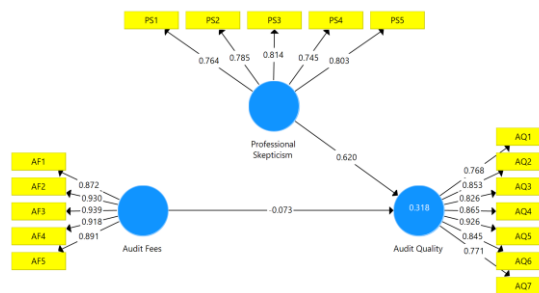


Figure 1. PLS algorithm result

The outer loading values of all indicators on the audit fees, professional skepticism, and audit quality variables are above 0.70. These values have exceeded the minimum limit recommended for confirmatory research, so it can be stated that each indicator has a strong correlation with the construct it represents. Thus, the measurement model meets the convergent validity criteria based on the factor loading values. In addition to outer loading, convergent validity was also tested using AVE values with a criterion of > 0.50.

Table 5. AVE

Variable	AVE	Result
Audit Fees	0.829	Valid
Professional Skepticism	0.613	Valid
Audit Quality	0.702	Valid

Source: Processed data (2026)

Since all variables recorded AVE values beyond the 0.50 threshold, it can be concluded that each construct is capable of explaining the majority of variance among its indicators, thereby confirming the coherence and representational consistency of the latent variables within the measurement model.

- 2) Discriminant validity was investigated through an analysis of cross loading values, whereby each indicator’s factor loading on its corresponding construct was compared to other constructs, with discriminant validity confirmed only when the former consistently exceeded the latter across the entire measurement model.

Table 6. Cross loading

Indicator	Audit Fees	Professional Skepticism	Audit Quality
Audit Fees			
AF1	0.872	0.763	0.325
AF2	0.930	0.698	0.377
AF3	0.939	0.729	0.382
AF4	0.918	0.685	0.407
AF5	0.891	0.770	0.422

Indicator	Audit Fees	Professional Skepticism	Audit Quality
Audit Fees			
Professional Skepticism			
PS1	0.593	0.764	0.433
PS2	0.746	0.785	0.359
PS3	0.642	0.814	0.440
PS4	0.511	0.745	0.420
PS5	0.651	0.803	0.520
Audit Quality			
AQ1	0.425	0.444	0.768
AQ2	0.264	0.456	0.853
AQ3	0.287	0.368	0.826
AQ4	0.377	0.448	0.865
AQ5	0.343	0.449	0.926
AQ6	0.483	0.606	0.845
AQ7	0.255	0.457	0.771

Source: Processed data (2026)

The cross-loading results reveal that every indicator consistently recorded its highest factor loading on its respective intended construct rather than on any other construct, confirming that the research model successfully fulfills the requirements for discriminant validity.

- b. Reliability Test, reliability testing aims to assess the internal consistency of the research instrument. The evaluation was conducted using Cronbach's Alpha and Composite Reliability.

Table 7. Reliability

Variable	Cronbach's Alpha	Composite Reliability	Result
Audit Fees	0.948	0.960	Reliable
Professional Skepticism	0.842	0.888	Reliable
Audit Quality	0.929	0.943	Reliable

Source: Processed data (2026)

Based on the table, all variables have CA values > 0.60 and CR values > 0.70, so the constructs in this study are considered reliable. These results indicate that the instruments used have good internal consistency and are suitable for use in further structural model analysis.

Structure Model Test (Inner Model)

The inner model plays a central role in structural analysis by mapping and evaluating the cause-and-effect relationships that exist among the latent variables incorporated in the research model. Structural model evaluation is conducted through the R-Square value as an indicator for the predictive ability of endogenous constructs, as well as the f^2 (effect size) value to determine the contribution of each exogenous variable to the dependent variable.

The combined explanatory contribution of Audit Fees and Professional Skepticism toward Audit Quality variability amounts to 31.8%, as reflected by an R-Square coefficient of 0.318, which falls within the weak to moderate classification, and an Adjusted R-Square of 0.286 further affirms that the model's predictive adequacy is maintained even after necessary adjustments are applied.

Table 8. Effect size

Variable	Effect on Audit Quality (f^2)	Category
Audit Fees	0.003	Small
Professional Skepticism	0.204	Medium

Source: Processed data (2026)

The f^2 value shows that Audit Fees have a very small effect on Audit Quality (0.003), while Professional Skepticism has a moderate effect (0.204). This indicates that the largest contribution in explaining Audit Quality comes from Professional Skepticism.

Hypothesis Testing

The evaluation of research hypotheses was carried out by analyzing both the t-statistic and p-values, whereby a hypothesis is considered supported when the t-statistic exceeds 1.96 and the corresponding p-value falls below the 0.05 significance threshold, with the complete testing outcomes summarized in the table below.

Table 9. Hypothesis testing

Path	Original Sample (O)	t Statistics	P Values
Audit Fees → Audit Quality	0.039	0.148	0.882
Moderating Effect → Audit Quality	0.423	2.448	0.015
Professional Skepticism → Audit Quality	0.751	3.560	0.000

Source: Processed data (2026)

The findings from the hypothesis testing show that audit fees have no considerable impact on audit quality. The statistical output yielded a t-statistic of 0.148 accompanied by a p-value of 0.882, both of which fall outside the accepted significance boundary of 0.05, leading to the rejection of the first hypothesis and suggesting that audit fees alone are insufficient to directly predict the quality of audit outcomes.

In contrast to audit fees, professional skepticism demonstrated a positive and statistically significant influence on audit quality, supported by a t-statistic of 3.560 and a p-value of 0.000, which satisfies the 5% significance criterion and leads to the acceptance of the second hypothesis. These findings suggest that auditors exhibiting greater levels of skepticism consistently produce higher quality audit outcomes. Furthermore, the moderation analysis revealed that the interaction between audit fees and professional skepticism significantly influences audit quality, with a t-statistic of 2.448 and a p-value of 0.015 confirming that professional skepticism effectively reinforces the relationship between audit fees and audit quality. This study differs from the results of research conducted by (Ghafran & O'Sullivan, 2017) which stated that increasing audit quality has an impact on increasing audit quality and skepticism is not able to mediate audit quality as client satisfaction (Widagdo, 2022).

4. CONCLUSION

The findings of this study reveal that while audit fees do not exert a direct effect on audit quality, implying that greater financial investment in auditing does not automatically yield improved outcomes, professional skepticism plays a pivotal and significant role in elevating audit quality through both its direct influence and its moderating capacity. Specifically, professional skepticism was identified as a pure moderator of the audit fee–audit quality relationship, demonstrating that the beneficial contribution of audit fees to audit quality materializes only when auditors exhibit sufficiently high levels of professional skepticism in their work. Taken together, these results suggest that the determinants of audit quality are rooted more deeply in the professional character, critical mindset, and behavioral integrity of auditors than in the economic structures surrounding the audit engagement, pointing to the necessity of actively developing and reinforcing professional skepticism as a foundational element of audit quality improvement. The inconsistencies identified in this study highlight the need to connect existing literature with variables that can help bridge gaps in prior findings. Accordingly, the researchers recommend that future studies explore additional factors associated with audit quality, such as client innovation, client complexity, and client business risk. This research could also be extended across different cities and countries, considering that institutional and regulatory environments related to auditor service imbalances, professional skepticism, and audit quality vary and are often more competitive across jurisdictions. The implications of audit service imbalances and professional skepticism for audit quality and practices in Medan can be further examined. This study finds that while audit service imbalances may not directly influence audit quality, professional skepticism serves as a mediating factor in this relationship. Consequently, the extent of audit service imbalance, when mediated by professional

skepticism, can lead to higher audit quality and enhance users' confidence in audited financial statements. However, due to certain limitations, this study focuses on a single city. Future research is encouraged to include multiple cities and compare the application and efficiency of audit processes across different regions.

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