Indonesia Auditing Research Journal, 15 (2) (2026), pp. 137-147

Published by: Institute of Accounting Research and Novation (IARN)

Indonesia Auditing Research Journal

Journal homepage: https://journals.iarn.or.id/index.php/ARJ/index

Linking auditor competence to audit quality: The moderating role of audit agility

Farida Hanum[1], Andri Zainal[2], Tapi Rumondang Sari Siregar[3], Muhammad Ridha Habibi[4], OK Sofyan Hidayat[5]

[1,2,3,4,5]Accounting, Faculty of Economics, Universitas Negeri Medan, Sumatera Utara, Indonesia

Article Info

Article history:

Received Apr 19, 2026
Revised Apr 25, 2026
Accepted May 3, 2026

Keywords:

Audit Agility;
Audit Quality;
Auditor Competence.

ABSTRACT

The aims of this research to analyze the link of auditor competence and audit quality and to examine the role of audit agility as moderator in the link auditor competence and audit quality at KAP in Medan City. This study uses a questionnaire survey with purposive sampling of auditors who have used digital-based audit technology. Data analysis using SmartPLS 4.0 with Partial Least Squares Structural Equation Modeling (PLS-SEM). The results indicated that auditor competence has a significant positive effect on audit quality. Audit agility is proven to strengthen the link of auditor competence on audit quality. More specifically, the findings suggest that the effect of auditor competence on audit quality becomes more optimal when supported by a high level of audit agility. Building on these findings, auditor competence significantly enhances audit quality, with audit agility further strengthening and optimizing this relationship, while control variables such as age, work experience, and professional certifications show no significant effect. These results imply that improving audit quality requires not only strengthening auditors' competencies but also adaptive, responsive, and collaborative in audit practices.

Corresponding Author:

Farida Hanum,
Accounting,
Faculty of Economics,
Jl. William Iskandar Ps. V, Kenangan Baru, Percut Sei Tuan, Deli Serdang, Sumatera Utara, 20221, Indonesia
Email: farida.7222520006@mhs.unimed.ac.id

1. INTRODUCTION

Audit quality represents a fundamental component in the fields of accounting and finance, as it indicates the fairness of a company's financial report and influences the reliability of financial information disclosed stakeholders. Higher audit quality enhances public trust in audited financial statements as a fondation for economic decision (Lestari, 2025).

However, in practice, audit quality does not always align with established and expected standards. IFIAR (2025) reported that global audit quality decline after conducting a survey in 2024, as reflected in the increase in the proportion of audits failing to meet standards from 26% in 2022 to 32% in 2023 and further to 34% in 2024. International Forum Of Independent Audit Regulators (IFIAR) explains this decline to the ineffectiveness of quality management systems within audit firms' day-to-day practices, resulting in inconsistencies in audit quality across firms. This condition indicates that audit quality remains a significant concern in the audit profession globally and requires attention from regulators and audit firms, including in Indonesia (GRC Report, 2025).

OJK (2023) as a financial services authority in Indonesia imposed sanctions on External Audit Firm (KAP) Kosasih, Nurdiyaman, Mulyadi Tjahjo & Rekan, along with its public auditors

operating in Medan City, due to violations of regulations concernng the engegement of audit services within the financial services sector. Based on the audit findings, the auditors were found to have failed to detect and report indications of financial statement manipulation at PT Asuransi Adisarana Wanaartha, which involved the unfair presentation of the company's financial condition. This case demonstrates that the auditor's incompetence in recognizing risks and assessing the fairness of financial statement can reduce audit quality and reduce public trust in audited financial statements.

The combination of knowledge, skills, and experience possessed by auditors reflects their competence in performing audit duties professionally. Auditor competence refers to the integration of knowledge, skills, and experience held by an auditor in carrying out audit responsibilities in a professional manner. Auditor competence constitues a crucial factor in the audit process, as it determines the auditor's capability to identify risks, assess audit proof, and evaluate the fairness of the financial statement presented by the entity. Auditor competence also contributes positively to audit quality (Adhitya et al., 2025). But, this finding contrasts with the result reported by Soenjaya & Sofian (2024), who found that auditor competence was not a partial factor had effect on audit quality.

Second, Audit agility is closely associated with the auditor's capacity to adapt in a timely, flexible, and responsive manner, rapid technological advancements, and evolving audit risks. It has become a crucial factor in modern audit practice, be in accordance with the development of digitalization and adoption of technologies such as artificial intelligence (AI), big data, and blockchain into business operations have increased the complexity and pace of risk changes that auditors must address during the audit process (Destiani & Mufidah, 2024). The implementation of audit agility is reflected in the auditor's ability to adjust audit priorities based on emerging risks, utilize audit technology adaptively, and respond promptly to changing client conditions during the audit process (Ilori et al., 2024). Research by Mulyandini & Natita (2021) indicates that agile auditors are able to produce higher-quality audits because they can adapt audit procedures to client conditions. However, Dobrowolski (2021) found that the implementation of audit agility is not always effective in improving audit quality if it is not supported by auditor experience, flexibility in audit planning, and enough implementation standards. Therefore, audit agility plays a crucial role in addressing the dynamics of digital technology-based audits, as it enables auditors to process real-time data, adapt audit procedures to rapidly changing digital risks, and effectively utilize advanced technologies such as artificial intelligence and big data analytics.

Research examining the capacity of audit agility as moderator in the link auditor competence and audit quality, particularly in the context of external auditors still very limited, even though there is so much research on quality audit. There is still no empirical study about the function of audit agility as moderator in the link auditor competence and audit quality. This is evident from previous studies, which have treated audit agility as an independent variable and have focused on internal audits. Besides that, Joshi (2021) emphasized that audit agility still requires further empirical testing, especially at the individual auditor level, considering that the implementation of agile principles not only requires changes at the organizational level but also the flexibility and adaptability of auditors personally. Accordingly, the literature still shows an empirical gap regarding the role of audit agility in strengthening the linking auditor competence on audit quality in external audits.

Therefore, the purpose of this study to analyze the function of audit agility as moderator in the link auditor competence and audit quality in external auditors employed at KAPs in Medan City. This study is supposed to give an empirical provide to the literature, particularly in the context of a dynamic modern audit. Finally, this study is anticipated to enrich the exiting body of knowledge about audit quality and its importance in the modern audit environment, making it relevant and timely.

Based on the theoretical framework and previous empirical studies, the temporary assumtion in this research as follows: H1 : Auditor competence is one of determinants of audit quality. H2 : Audit Agility acts as a moderating variable in the link of auditor competence and audit quality.

The novelty of this study lies in positioning audit agility as moderator in the link auditor competence and audit quality. This empirical study differs from prior study predominantly treat audit agility as an independent variable influence on audit quality. Furthermore, this reserch extends prior findings by incoperating the context of audit agility testing to external auditors, who face time budget pressures, technological complexity, and high audit risk dynamics in modern audit practices. This contributes to the development of modern audit literature by providing a new perspective on the act of audit agility, not only as a direct determinant of audit quality but also as a contextual factor that strengthens the effectiveness of auditor competencies, allowing auditors to adapt more effectively to complexity of technology and changing risk environments.

Ajzen (1991) stated about Theory of Planned Behavior (TPB) was used as the theoretical structure of this research as it explains the acts of audit agility as moderator in the link auditor competence and audit quality. It is stated in the TPB that in behaving, individuals are driven by therir intentions, which are shaped by attitudes towards behavior, subjective norms, and perceived behavioral control (Ajzen, 2005).

Specifically, perceived behavioral control is particularly relevant in explaining how auditor competence affects audit quality, as it reflects an auditor's belief in their capability to perform audit procedures accurately and professionally. Auditors with higher competence are more likely to perceive themselves as capable of managing audit tasks effectively, thereby increasing their intention to perform high-quality audit work. Furthermore, audit agility is viewed as a supporting factor that enhances the effectiveness of auditor competence by creating adaptive, responsive, and flexible audit conditions that enable auditors to optimize their capabilities in dynamic audit environments. Accordingly, TPB provides the theoretical foundation for explaining how auditor competence influences audit quality and how audit agility strengthens this relationship.

According to Karo-karo (2014) auditor competence refers to the sufficient level of knowledge and experience held by auditors that enable them to perform audit tasks objectively, carefully, and thoroughly. Auditor competence can be described as a professional capability the knowledge, skills, and experience necessary to perform audit responsibilities. This competence represents a key element within the audit process, as it influences the auditor's capacity to comprehend audit procedures, evaluate audit risks, and generate valid and high-quality audit results. Empirical evidence reported by Kamil et al. (2023) showed that auditor knowledge and experience are reflection of auditor competence to quality audits. This finding is reforced by Khulsum et al. (2025) who argue that auditor competence is a one of determinants quality audit, indicating that the high auditor competence can increase audit quality.

However, auditor competence by itself is not enough to guarantee high audit quality in increasingly dynamic audit environments. The ability of auditors to adapt quickly and respond effectively to changes in audit conditions has become equally important. In this regard, audit agility is considered a critical factor that may enhance the effectiveness of auditor competence in improving audit quality.

Audit agility, which includes adaptive, responsive, and collaborative audit approaches, enables auditors to adjust audit procedures and respond promptly to changes in audit environments and emerging risks. Audit agility can increase the effectiveness and efficiency of the audit process through the application of agile principles, and then contributing to higher audit quality (Metwally & Hassan, 2023). Research by Mulyandini & Natita (2021); Widyantari (2022) indicates that audit agility is associated with improved audit quality through greater audit effectiveness and efficiency. Additionally, Sasviranti et al. (2024) found that audit agility positively influences audit quality by enhancing auditors' ability to detect errors and produce higher-quality audits. Audit agility is posited as as moderator in the link of auditor competence and audit quality in this reseach. High Auditor competency are supposed to generate higher audit quality when supported by audit agility, as adaptive and flexible audit conditions enable auditors to utilize their competencies more effectively in dynamic audit environments. Therefore, audit agility is hypothesized to strengthen the link of auditor competence to audit quality..

2. RESEARCH METHOD

A quantitative approach with a survey approach and hypothesis testing implemented in this research. This study purpose to analyze the acts of audit agility as a moderating variable in the link auditor competence and audit quality. The questionnaire emlpyed a 1–4 likert scale (1 = very disagree, 4 = very agree).

The respondents in this study were selected based on specific criteria to ensure their relevance to digital-based audit practices. First, respondents were auditors who have experience in using digital audit technologies, such as digital worksheets, audit software, and electronic documentation systems. Second, they had been involved in processing and analyzing electronic audit data during audit engagements. Third, respondents had experience in adapting to changes in audit processes, including the implementation of new digital tools or systems. The digital audit technologies used included Audit Tool and Linked Archive System (ATLAS), Interactive Data Extraction and Analysis (IDEA), Audit Command Language Analytics (ACL Analytics), Statistical Package for the Social Sciences (SPSS), Google Workspace (Drive, Google Docs, Spreadsheet, Google Meet, etc.), and chatbots such as ChatGPT, Google Gemini, Claude, and Microsoft Copilot. The measurement instrument was compiled in questionnaire and distributed to respondents who met the research criteria. Furthermore, the data obtained were tested for validity and reliability, so that only indicators that met the test criteria were used in the research analysis.

There are 47 auditors who work at external audit firms (KAPs) in the Medan City as samples in this study. The adequacy of the sample was evaluated in accordance with PLS-SEM criteria. Hair et al. (2017) recommend evaluating lowest required number of samples using the 10-times rule and statistical power analysis. Referring to Cohen's (1998) power analysis with a 5% significance level, 80% statistical power, and a moderate effect size, a model with five predictors requires a minimum of 45 respondents. Therefore, the sample quantity used in this empirical research fulfills the minimum requirements in PLS-SEM analysis. The respondents came from local KAPs that agreed to participate in the study.

After distributing 72 questionnaires to the auditors, 47 questionnaires were successfully collected and used in this study. The obtained response rate reached 68.05%, which is considered satisfactory for survey research and exceeds the general level of response documented in previous organizational research (Baruch & Holtom, 2008). Therefore, the response rate achieved in this study is deemed enough for further analysis stage. The data in this study were evaluated using SmartPLS 4.0 with Partial Least Squares Structural Equation Modeling (PLS-SEM). validity and reliability of the indicators of latent constructs assessed from the measurement construct model.

Each latent construct is operationalized using multiple indicators derived from previously validated measurement instruments:

Auditor Competence (X)

The measures of this variable are adapted from Kamil et al. (2023), namely knowledge and experience. The knowledge dimension includes understanding of accounting principles and audit standards, client industry and company conditions, formal education, training, and specialized expertise. The experience dimension includes the number of clients audited, types of companies audited, audit tenure, and position held in the audit procedures.

Audit Quality (Y)

Disclosing all client errors, undterstanding about the client's accounting information system, and demonstrating commitment to completing the audit, complience to accounting and auditing principles, not taking client statements at face value, and guard in decision-making are part of the six indicators of auditor competence (Tjun et al., 2012). This study uses that six indicators.

Audit Agility (Z)

The study adapted three proxies from the Agile Manifesto (2001 dan Metwally & Hassan (2023), namely collaborative, responsive, and adaptive. The collaborative dimension includes audit team collaboration and effective communication with clients. The responsive dimension includes the

timely delivery of audit findings and periodic evaluation during the audit process. The adaptive dimension includes flexibility in adjusting audit plans and the utilization of audit support technologies.

3. RESULTS AND DISCUSSIONS

Most respondent in this research were male, 38 auditors, while female respondents made up 19%. This indicates that male auditors still dominate participation in this study. Based on educational background, respondents were dominated by Bachelor's degree (S1), accounting for 68%, followed by Master's degrees (S2) at 24%, with a small portion holding a Diploma (2%) and Doctorate degrees (S3) at 6%. This indicates that the majority of respondents possess adequate academic qualifications in the field of auditing. Details of respondent profiles are:

Table 1. Respondent characteristics

Characteristics	Category	Number Of Respondents	%
Gender	Male	38	81%
	Female	9	19%
Age	Less than 25 years	5	11%
	25-40 year	33	72%
	40-50 year	4	9%
	50-65 year	2	4%
	More than 65 year	2	4%
Length of Service	1-5 years	33	70%
	6-10 years	6	13%
	More than 10 years	8	17%
Final Education	Diploma	1	2%
	S1	32	68%
	S2	11	24%
	S3	3	6%
Job title	Junior Auditor	18	29%
	Senior Auditor	19	41%
	Supervisor	1	2%
	Managing Partner	4	9%
	Partner	4	9%

Source: Processed Secondary Data, 2026

Instrument Tes

In addition, respondents were dominated by the 25–40 year are group (72%), indicating that the majority of respondents consist of auditors with a productive and active career stage. Furthermore, respondents were dominated by 1–5 years of working experience (70%), reflecting that the most respondents in this study are relatively early-career professionals. Based on job position, the majority of respondents were senior auditors (41%), indicating that most participants have a relatively advanced level of professional responsibility in audit engagements and are therefore expected to possess adequate professional competence in carrying out audit procedures. Moreover, most respondents (75%) did not possess any auditor competency certificates, suggesting that formal certification is still not widely held among auditors in this study, despite their practical experience in the field.

The variable consists of 3 variables and compiled indicators of these variables. Based on the indicators of each variable, several items were developed to measure each construct: a) Auditor Competence, consisting of 10 items; b) Audit Agility, consisting of 8 items; c) Audit Quality, consisting of 9 items.

The measurement model before item elimination consisted of all initially developed indicators as described above. The following shows the measurement model before item elimination.

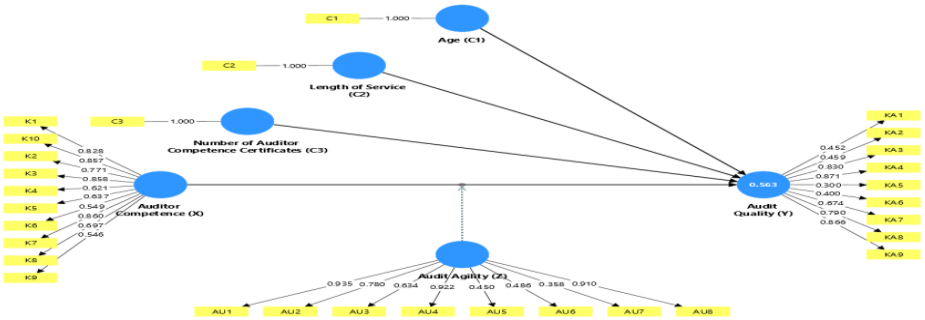

Figure 1. . Model before elimination

The final measurement model of this study included only indicators that statisfied the requirments of convergent validity. Following the elimination stage, all retained indicators exhibited outer loading values axceeding 0.70, indicating that the indicators were valid and appropriate for further analysis.

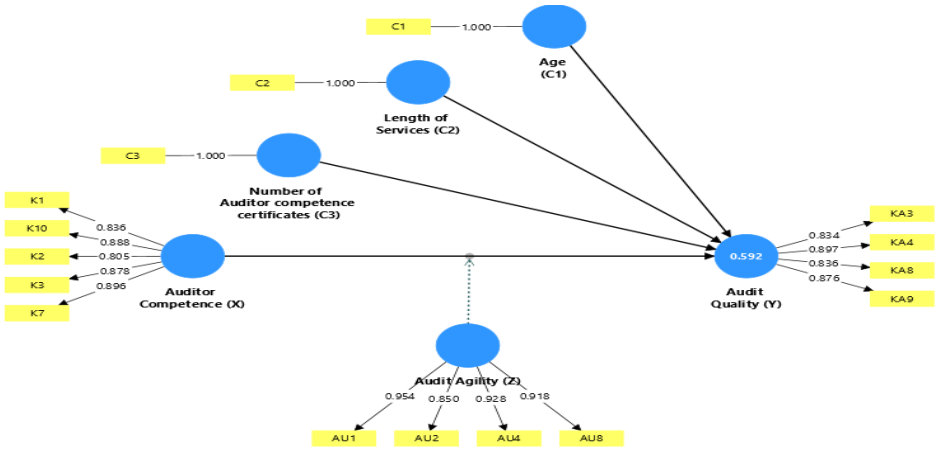

Figure 2 . Final model

Evaluation of the Reflective Measurement Model

Validity and reliability testing are conducted at the first stage to ensure that the research instrument has an acceptable level of validity and consistency before hypothesis testing. The validity assessment in this study includes convergent and discriminant validity. Convergent validity is valuated via factor loading exceeding 0.70 (Sarstedt et al., 2017). As presented in Table 2, all indicators retained after the elimination process show loading values above 0.70, confirm that the indicators statisfy the criteria convergent validity. In addition, convergent validity is also supported by AVE (Average Variance Extracted) values above 0.50.

Table 2. Result of Convergent Validity

Variable	Indicators	Loading	AVE
Auditor Competence (X)	K1	0.954	0.834
	K2	0.850	
	K3	0.928	
	K7	0.918	
	K10	0.836	
Audit Quality (Y)	KA3	0.888	0.742
	KA4	0.806	
	KA8	0.878	
	KA9	0.896	
Audit Agility (Z)	AU1	0.833	
	AU2	0.899	

Variable	Indicators	Loading	AVE
	AU4	0.833	0.741
	AU8	0.877	

Source: Processed Secondary Data, 2026

Next, Table 3 presents the findings of HTMT (Heterotrait-Monotrait Ratio) values. Discriminant validity is assessed using the HTMT values. According to Hair et al. (2021), HTMT is a more sensitive measure for detecting discriminant validity, with an acceptable value of less than 0.90 for conceptually similar constructs. Referring to Table 3, all HTMT values are below 0.90, indicating that the model statisfies the discriminant validity requirments.

Table 3. Result of convergent validity

	HTMT
Auditor Competence <-> Audit Agility	0.636
Audit Quality <-> Audit Agility	0.399
Audit Quality <-> Auditor Competence	0.720

Source: Processed Secondary Data, 2026

The evaluation involves reliability testing, which is assessed Composite Reliability (CR) and Cronbach's Alpha (CA). the reliability of a construct is confirmed when both CR and CA exceed 0.70 (Hair et al., 2017). In table 4, all construct have CR and CA values are above 0.70, represent that the reliability criteria have been achieved.

Table 4. Result of reliability

	Cronbach's Alpha	Composite Reliability	Reliability Category
Audit Agility (Z)	0.933	0.943	Reliable
Auditor Competence (X)	0.915	0.940	Reliable
Audit Quality (Y)	0.883	0.889	Reliable

Source: Processed Secondary Data, 2026

Hypothesis Testing Results

The hypothesis of this study are tested using the Structural Equation Modeling (SEM) approach through SmartPLS. This analysis produces t-statistic and p-value values as the basis for hypothesis decision-making. According to Sarstedt et al. (2017), a hypothesis is considered significant and accepted when the t-statistic exceeds 1.96, and the p-value is below 0.05. The results can be seen in Table 5.

Table 5. Hypothesis test results

Hypotesis	Coefficient Beta	t-stat	Sig	Decision
Auditor Competence --> Audit Quality	0.757	6.987	0.000	Positive effect
Audit Agility x Auditor Competence --> Audit Quality	0.256	2.700	0.007	Positive effect
Age --> Audit Quality	0.555	0.953	0.341	No effect
Length of Service --> Audit Quality	-0.540	0.915	0.360	No effect
Number of auditor Competence certificates --> Audit Quality	-0.140	0.840	0.401	No effect

Source: Processed Secondary Data, 2026

Hypothesis testing results presented in table 5. It display that auditor competence as an independent variable has a significantly influences audit quality ($\beta = 0.757$, $p < 0.05$), and H1 is accepted. In addition, Audit Agility as a moderating variable in the link of auditor competence and audit quality ($\beta = 0.256$, $p < 0.05$), confirming H2. Meanwhile, age, length of service, and number of competency certifications as control variables don't exhibit a statisfically significant effect on audit quality ($\beta = 0.555$, $p > 0.05$; $\beta = -0.540$, $p > 0.05$; $\beta = -0.140$, $p > 0.05$). These finding indicates that the auditor competence and audit agility play a more crucial acts in determining audit quality than demographic characteristics, reinforcing the importance of enchancing professional competence and adaptive audit practices to improve audit outcomes.

Evaluation of Model Goodness and Fit

How far exogenous variables explain the variation in endogenous variables is reflected by the R-squared value. A higher R^2 value indicates stronger explanatory power, while a lower R^2 suggests that other factors outside the model may impact the dependent variable.

Table 6. R-square (R^2)

	R-square (R^2)	Interpretation
Audit Quality (Y)	0.592	Moderate

Source: Processed Secondary Data, 2026

Gujarati & Porter (2009) state that R^2 values about 0 to 1, where values close to 1 highlight greater explanatory capability, while a value near 0 reflect limited explanatory strength. In social science research, R^2 values of 0.75 is substatial, 0.50 is moderate, and 0.25 is weak are commonly used to assess explanatory power Hair et al. (2021). The R^2 value for audit quality is 0.592, which reflects a moderate level of explanatory power. This indicates that audit quality is impacted by auditor competence, the moderating role of audit agility, and the included control variables, while the rest 40.8% is explained to factors not captured in the model.

Following the guideline that R^2 values closer to 1 represent stronger explanatory power, while those near 0 indicate weaker explanatory ability, the obtained result suggests that the model is reasonably adequate in explaining audit quality. Moreover, compared to the model without control variables, the R^2 value increase 0.046 (4.6%), indicating that the inclusion of control variables enhances the model's explanatory strength.

Overall, the R^2 value of 0.592 confirms that the research framework has a moderate level explanatory power in explaining audit quality. Although the control variables do not show significant individual effects, their inclusion contributes to enhancing the overall accuracy and explanatory strength of the structural model.

Model fit is assessed to provide the extent to which the hypothesized structural model aligns with the gethered data, indicating whether the theoretically developed model is consistent with empirical evidence from the questionnaire, and a model is considered fit when the Standardized Root Mean Square Residual (SRMR) about 0.08 to 0.10 in certain acceptable contexts (Hu & Bentler, 1999). The SRMR value in this study is 0,085. This suggests that the empirical data are sufficiently able to explain the relationships between variables in the proposed model. Furthermore, the SRMR value decreased from 0.092 to 0.085 after the inclusion of control variables, indicating an improvement in model fit and suggesting that the control variables provide additional explanatory value to the structural model.

The Link of Auditor Competence on Audit Quality

The findings of the hypothesis testing show that auditor competence has a positive and significant influence on audit quality (t-stat = 6.987). This finding supports the TPB, particularly the concept of perceived behavioral control, which suggests that individuals who perceive themselves as capable of performing a task are more likely to execute that task effectively (Ajzen, 1991). In audit practice, auditors with higher competence generally have higher levels of self confidence, enabling them to conduct audit procedures accurately and professionally, which ultimately improves audit quality.

This finding highlights that the greater the auditor's competence, the higher the resulting audit quality. The result is supported by descriptive findings showing that assignment experience, including the number of clients handled and auditors' readiness to address audit complexities, enhances auditors' thoroughness and diligence during the audit process. These results align with earlier research by Adhitya et al. (2025); Khulsum et al. (2025); Lestari (2025); Ramadhan et al. (2024); Zaqian & Sopian (2025),all of which concluded that auditor competence significantly enchances audit quality.

The Moderating Role of Audit Agility in the Link of Auditor Competence and Audit Quality

After conducting the hypothesis, audit agility as a moderating variable significantly strengthens the link of auditor competence and audit quality (t-stat = 2.700). This finding support the TPB by demonstrating that contextual factors facilitate the behavioral execution. Specifically, in complex digital audit environments, auditors with high competence have stronger perceived behavioral control when using tools such as ATLAS or ACL Analytics. Audit agility serves as the contextual catalyst; it transforms an auditor's static competence into dynamic capability, increasing their intention and ability to execute high-quality audits when faced with rapid technological changes.

The positive moderating effect shows that the higher level of audit agility, the stronger the influence of auditor competence on audit quality. This indicates that competent auditors can deliver higher audit quality if supported by an adaptive, responsive, and flexible audit processes. Descriptive findings further indicate that the utilization of audit technologies and the auditors' capability to optimally use audit systems enhance speed, accuracy, and flexibility in audit execution. Experienced auditors with strong readiness to handle complex audit tasks are generally able to identify indications of suspicious transactions. However, without audit agility, audit procedures that rely on limited manual sampling may lead to suboptimal anomaly detection. In contrast, when supported by audit technologies that automate routine tasks, auditors can focus their professional judgment on high-risks areas. Thereby enabling their competence to be more effectively translated into higher audit quality and ultimately strengthening its impact on audit outcomes. This condition reflects that audit agility enhances both effectiveness and efficiency by enabling real-time data analysis, adaptive risk assessment, and faster decision-making, allowing auditors to respond promptly to emerging risks while optimizing resource allocation throughout the audit process. This finding is supported by previous research by Metwally & Hassan (2023); Mulyandini & Natita (2021); and Widyantari (2022), which found that audit agility improves audit effectiveness and strengthens audit quality.

Overall, the findings of this research confirm that auditor competence and audit agility are the main factors that play a role in enchancing audit quality. auditor competence significantly affects directly, while audit agility strengthens this effect through the implementation of more adaptive, responsive, and technology-based audit processes. On the other hand, the insignificance of the control variables indicates that audit quality is not directly affected by the demographic characteristics of auditors, thus indicates that the link between variables in this research model is strong, consistent, and reflects the complexity of the interaction between professional abilities and modern work approaches in

4. CONCLUSION

The goals of this research to analyze the role of audit agility as moderator in link auditor competence and audit quality. The findings present that 1) auditor competence determines audit quality; 2) Audit Agility has been proven to act as moderating variable in link auditor competence and audit quality; and 3) control variables consisting of age, length of services, and the number of auditor professional certifications held by auditor do not significantly influence audit quality.

The practical implications of this stud suggest that strengthening auditor competencies, along with the application of audit agility, plays a crucial role in improving audit quality. In practice, KAP must go beyond standard competency training by implementing continuous, hands-on training programs focused specifically on the digital tools evaluated in this study (e.g., ATLAS, IDEA, and ACL Analytics). Fostering mastery of these specific electronic documentation and extraction systems is the practical mechanism through which individual auditor agility is achieved, allowing teams to be truly adaptive and responsive to shifting client risks.

This study has several limitations, including: 1) there has been no in-depth exploration of the conditions of actual audit practices, as it does not incorporate direct interviews with auditors; 2) the scope of the study was constrained to KAPs in the city of Medan, so it does not fully represent the conditions of auditors in other regions with different audit environments, technological complexities, and higher audit risks; and 3) the respondents distribution was uneven, as it was contrated within a limited number of public accounting firms.

Further research is recommended to develop the concept of audit agility in a broader context by, first, combining quantitative and qualitative methods, especially through in-depth interviews with auditors, so that the data obtained is not only limited to the results of the questionnaire but also able to explore the experience and conditions of audit practices in reality. Second, expanding the geographical scope by involving various cities or provinces so that the research results are more representative and can be generalized. Third, the number and variety of respondents also need to be increased by involving auditors from more Public Accounting Firms (KAP), including KAP affiliated with the Big Four, so as to provide a more objective picture of the various characteristics of audit organizations. And finally, the concept of audit agility is not only focused on the behavior of individual auditors, but also expanded to the level of organizational systems and work practices in KAP because some of the eliminated indicators relatively reflect aspects of the work system, thus gaining a more comprehensive understanding of the concept.

REFERENCES

Adhitya, T. R., Siregar, H., Astuti, & Qadri, U. L. (2025). Pengaruh Independensi dan Kompetensi Auditor terhadap Kualitas Audit. *Jurnal Bina Bangsa Ekonomika*, *19*(1), 10–15. https://doi.org/10.46306/jbbe.v19i1

Ajzen, I. (1991). The Theory of Planned Behavior. *Organizational Behavior and Human Decision Processes*, 179–211. https://doi.org/10.1016/0749-5978(91)90020-T

Ajzen, I. (2005). *Attitudes, Personality, and Behaviour second Edition* (2nd ed.). Open University Press.

Baruch, Y., & Holtom, B. C. (2008). Survey response rate levels and trends in organizational research. *Human Relations*. https://doi.org/10.1177/0018726708094863

Cohen, J. (1998). *Statistical Power Analysis for the Behavioral Sciences* (second). Awrence Erlbaum Associates, Publisher.

Destiani, R. D., & Mufidah, A. N. (2024). Era Baru Ekonomi Digital : Studi Komprehensif tentang Teknologi dan Pasar. *Abdi Jurnal*, *5*(1), 47–50.

Dobrowolski, Z. (2021). Are the Supreme Audit Institutions Agile ? A Cognitive Orientation and Agility Measures. *European Research Studies Journal*, *XXIV*(1), 52–62.

GRC Report. (2025). *IFIAR Releases 2024 Survey on Global Audit Quality Findings, Calls for Continued Improvement*. Grcreport.Com.

Gujarati, D. N., & Porter, D. C. (2009). *Basic Econometrics* (Noelle Fox (ed.); 5th ed.). Douglas Reiner.

Hair, J. F., Hult, G. T. M., & Ringle, C. M. (2017). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)* (second). SAGE Publications, Inc.

Hair, J. F., Hult, T. M., Ringle, C. M., Sarstedt, M., Danks, N. P., & Ray, S. (2021). *Partial Least Squares Structural Equation Modeling (PLS-SEM) Using R*. Springer Nature. https://doi.org/https://doi.org/10.1007/978-3-030-80519-7

Hu, L., & Bentler, P. M. (1999). Cutoff criteria for fit indexes in covariance structure analysis: Conventional criteria versus new alternatives. *Structural Equation Modeling: A Multidisciplinary Journal*, *6*(1), 1–55. https://doi.org/http://dx.doi.org/10.1080/10705519909540118

IFIAR. (2025). Survey of Inspection Findings 2024. In *International Forum Of Independent Audit Regulators*. https://www.ifiar.org/?wpdmdl=15294

Ilori, O., Nwosu, N. T., & Naiho, H. N. N. (2024). Enhancing IT audit effectiveness with agile methodologies : A conceptual exploration. *Engineering Science & Technology Journal*, *5*(6), 1969–1994. https://doi.org/10.51594/estj/v5i6.

Joshi, P. L. (2021). A Review of Agile Internal Auditing : Retrospective and Prospective. *International Journal of Smart Business and Technology (IJSBT)*, *9*(2), 13–32.

Kamil, I., Ariani, M., & Irawan, I. A. (2023). The Influence of Competency, Auditor Ethics, and Independ-Ence on Audit Quality. *Moestopo International Review on Societies, Humanities, and Sciences (MIRSHuS)*, *3*(01), 44–55. https://doi.org/10.32509/mirshus.v3i1.49

Karo-karo, S. (2014). Pengaruh Kompetensi dan Independensi (Studi Empiris Pada KAP di Medan). *Jurnal Ekonomi, Keuangan Dan Kebijakan Publik*, *2*(1), 65–89.

Khulsum, U., Suryanto, T., Ali, J., & Wardana, H. Y. (2025). Breaking barriers in audit quality: The dynamic interactions of competence, time budget pressure, complexity, and motivation in Indonesia landscape. *Social Sciences & Humanities Open*, *12*, 1–13. https://doi.org/https://doi.org/10.1016/j.ssaho.2025.101905

Lestari, F. D. (2025). Pengaruh Kompetensi Auditor, Independensi Auditor dan Profesionalisme Auditor Terhadap Kualitas Audit pada Kantor Akuntan Publik Kota Medan [Universitas Muhammadiyah Sumatera Utara]. In *Jurnal Mahasiswa Akuntansi Samudra*. http://dx.doi.org/10.33059/jmas.v6i2.10997

Metwally, A. Z. H., & Hassan, N. A. M. (2023). Audit Agility : Conceptual Framework. *International Journal of Green Management and Business Studies*, *3*(1), 10–13. https://doi.org/https://www.doi.org/10.56830/IJGMBS06202302 Ahmed

Mulyandini, V. C., & Natita, R. K. (2021). Pendekatan Remote Audit Dan Agility Dalam Meningkatkan Kualitas Audit Di Masa Pandemi Covid-19. *ACCOUNTHINK : Journal of Accounting and Finance*, *6*(02), 145–157.

OJK. (2023). *Siaran Pers: OJK Beri Sanksi untuk AP dan KAP Terkait Wanaartha Life di Tengah Penanganan Likuidasi*. Ojk.Go.Id. https://kontak157.ojk.go.id/APPKPublicPortal/Website/ArticleList/View/10134

Ramadhan, A., Sulaeman, K. A., Harahap, A. N. M., Asshidiqy, F., & Triadi, I. (2024). PERBANDINGAN LEMBAGA PEMBERANTAS TINDAK PIDANA KORUPSI : TINJAUAN NEGARA INDONESIA DENGAN NEGARA SINGAPURA. *Jurnal Ilmu Hukum*, *2*(1), 68–77.

Sarstedt, M., Ringle, C. M., & Hair, J. F. (2017). *Partial Least Squares Structural Equation Modeling*. Springer. https://doi.org/https://doi.org/10.1007/978-3-319-05542-8_15-1

Sasviranti, A. R., Andrian, F., Audina, M., & Manurung, H. (2024). Analisis Efektivitas Remote Audit dan Agility Audit dalam Mendeteksi Missappropriation Of Assets Pasca Pandemi. *Jurnal Kendali Akuntansi*, *2*(1), 201–217. https://doi.org/https://doi.org/10.59581/jka-widyakarya.v2i1.2046

Soenjaya, H., & Sofian. (2024). Auditor Terhadap Kualitas Audit dengan Etika Auditor sebagai Variabel Moderasi. *Indonesian Journal of Auditing and Accounting (IJAA)*, *1*(2), 89–108. https://doi.org/https://doi.org/10.71188/ijaa.v1i2.10

Widyantari, I. A. M. (2022). *Teknologi Informasi Audit Memoderasi Pengaruh Remote Audit dan Agility Terhadap Kualitas Audit* [Universitas Pendidikan Ganesha.]. https://repo.undiksha.ac.id/14701/2/2129141026-Abstrak.pdf

Zaqian, S. P., & Sopian, D. (2025). The Role of Auditor Competence and Independence in Enhancing Internal Audit Quality With Auditor Ethics As a Mediating Variable. *Indonesian Interdisciplinary Journal of Sharia Economics (IIJSE)*, *8*(1), 2344–2358.