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The Effect of Audit Fees and Auditor Professionalism on Audit Quality with Remote Auditing as A Mediating Variable (Empirical Study of Auditors in the Province of Banten 2022-2023)

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The study aims to determine the effect audit fees and auditor professionalism on audit quality with remote auditing as a mediating variable. This research method uses quantitative methods. This research uses primary data by collecting data using a questionnaire. The sample of this research are auditors who work in Public Accounting Firms Banten Province. The sample technique used in this research is Purposive Sampling method with a total sample of 50 research data. The data analysis technique for this study used multiple regression analysis with Statistical Package For the Social Sciences Software (SPSS v27) and Path Analysis with the help of an online Spbel Calculator. The result of this study prove that audit fees have a significant positive effect on audit quality, auditor professionalism has a positive effect on audit quality, remote audits have a negative effect on audit quality, audit fees have a positive effect on remote audits, and auditor professionalism has a positive effect on remote audits. Behind that, remote audits are not able to act as a mediator on the effect of audit fees on audit quality. But, remote audits is able to act as a mediator on the effect of auditor professionalism on audit quality.

Keywords: Audit Fees; Auditor Professionalism; Audit Quality; Remote Auditing; Agency Theory

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INTRODUCTION

Public accountants have the duty to provide a fair assessment of clients' financial reports which contain information that is useful for clients for internal company evaluations and for the public in making appropriate economic decisions. Financial reports that have been audited by a public accountant will be more trusted that financial reports that have not been or have not been audited (Mulyani & Muthe, 2018). As a company operating in the service sector, the main asset owned by a Public Accounting Fim (KAP) is a workforce that has a high professionalism attitude so that they take full responsibility in improving auditor performance (Wulandari & Prasetya, 2020).

Audit quality is the most important thing for audit report users to pay attention to. Because, the audit opinion will be the market basis for investors and potential investors to make decisions. If the audited financial report is not audited by a qualified investor, then the opinion produced will also not be of high quality and will cause errors in using the financial report to make decisions (Winda, Winda, & Windi, 2021).

When carrying out auditing duties, auditors must of course refer to the auditing provisions of IAPI (Indonesian Institute of Public Accountants) where the are several types of standards, namely general standards, field work standards and reporting standards. Not only based on standards, but auditors are required to comply with a professional code of ethics which contains rules regarding professional prudence, competence and professional responsibility when carrying out their duties (Agusti & Pertiwi, 2013).

Information needs in the current era are the main thing for everyone. This is because information is used a decision making tool. In Indonesia, advances in information and communication technology play an important role in the implementation of Good Governance, which includes accountability and transparency of performance in the form of e-government, such as e-procument, e-budgeting and e-audit (Panuntun, 2021).

Until now, the topic of audit quality is still an interesting topic to research. However, research on audit quality in developing countries is still rarely conducted. Audit fees are a factor that can influence auditors to make decisions in providing audit opinions. The amount of the member fee can vary depending on the risk of the assignment, complexity of services provided, level of expertise, KAP fee structure and other professional consideration (Dariana & Triastuti, 2018). Research by Fauzan *et al.* (2021) shows that audit fees have a positive and significant effect on audit quality. With a situation like this, it is indicated that the auditor works based on the amount of compensation that wil be received, thus having an influence on audit quality (Susmiyati & Rahmawati, 2016). Meanwhile, research conducted by Rizkiani & Nurbaiti (2019) shows that audit fees have no influence on audit quality because in practice auditors must adhere to the professional and ethical attitudes that have been established regardless of the amount of audit fees received.

Apart from audit fees, auditors professionalism is another factor that can influence audit quality. Professionalism is the ability, expertise and commitment of a profession in carrying out is duties. The attitude of professionalism according to Marietta *et al.* (2013) is a responsibility that is imposed more that just fulfilling the responsibilities assigned to him and more that just fulfilling community regulations and the law. The research results of Ni Nyoman *et al.* (2020) stated that professionalism has a positive effect on audit quality. Meanwhile, research by Nurhayati & Wahyono (2017) states that professionalism has no effect on audit quality.

Remote audits are another factor that can influence audit quality. According to Rizai (2021), a remote audit is an audit that is carried out partially or completely outside the location. In this case, the audit will cover all areas using digital technology to assist the assessment process because site visits are not possible. In research, Rizai (2021) stated that the increasing implementation of remote audits will reduce the quality of audits that will be produced by an auditor. Because the level of fraud that will be committed by the auditee will be higher when an auditor only conducts remote audits. Meanwhile, in the research of Marc *et al.* (2022) shows that internal auditors do not feel the difference in efficiency, effectiveness and stakeholder dependence on the results of remote audits and conventional audits. However, it was found that internal auditors had more experience conducting remote audits.

In June 2019, the Ministry of Finance (KEMENKEU) imposed sanctions on the Publik Accounting Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang and Rekan and Public Accountant Kasner Sirumapea who were the auditors of PT's 2018 financial report. Garuda Indonesia. Public accountant Kasner was assessed as having committed 3 serious violations which had the potential to significantly influence the opinion of the Independent Auditor's Report (LAI). First, the receivables contract for decades was recognized by Kasner as income at the same time up front, which

means it violated Auditing Standard 315. Second, Kasner did not fully obtain sufficient and appropriate audit evidence to assess the accuracy of the accounting treatment in accordance with the substance of the transaction chich violated Auditing Standard 500. Third, Kasner has not considered facts after the date of the financial statements as a basis for considering the appropriateness of treatment which violated Auditing Standard 560. Kasner's serious violations seriously damaged his performance as an auditor. Meanwhile, KAP Tanubrata, Sutanto, Fahmi, Bambang and Rekan were subject to written warning accompanied by an obligation to make improvements to the KAP's quality control system and a review by BDO International Limited.

The above phenomenom shows that there are still public accountants who do not apply a high level of professionalism in assessing a company's financial reports, resulting in losses for many parties. In this case, the auditor violated field work standards in obtaining appropriate audit evidence. This phenomenom is also related to the existence of audit fees. According to Hoitash *et al.* (2007) Audit quality decreases when auditors are paid high fees above their expectations. It can be concluded that if the auditor is paid above his efforts and risks, the auditor will tend to avoid any conflict with his client regarding material misstatements. Thus, auditors are needed who have a high level of professionalism so that public confidence in the auditor's abilities does not decrease.

This research refers to previous research conducted by Mardijuwono *et al.* (2018) but there is difference in that in this study the remote audit variable was added as a mediating variable. Mediating variables of intermediate variable are located between the independent variable and the dependent variable, so that the independent variable does not directly influence changes or emergence of the dependent variable (Sugiyono, 2019, p. 39). The reason for using or choosing KAP in Banten Province as a research object is because research on audit fees and auditor professionalism on audit quality with remote audits as a mediating variable has never been carried out in KAP Banten Province. This research may have been carried out at the Public Accounting Office in Banten Province but was not published in a scientific journal.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Agency Theory

Agency theory is a contract between the manager (agent) and the company owner (principal) which explains that a representative relationship (agency) occurs because there is an agreement where the owner uses a representative or manager to carry out several services for the benefit of the owner (principal).

Agency theory assumes that company owners have limitations in supervising management when carrying out their activities. The principal cannot routinely control the performance provided by the agent, so the principal cannot know whether the decisions taken by management are based on the interests of the company or the interests of the agent. Apart from that, agents have greater access to information that occurs within the company that principals. This creates opportunities for information mismatch or asymmetric information.

In preventing information asymmetry, the auditor is present as an independent mediator between the agent and the principal. Auditors function to maintain reliability. Im addition, auditors have the responsibility to warn users of financial reports when the company's condition is deemed unfavorable and there are indications of bankruptcy in the future (Jensen & Meckling, 1976).

The Influence of Audit Fees on Audit Quality

In its implementation, the audit amount will be related to the auditor's motivation when carrying out the audit process, which means that if the fee deviates from the characteristics of determining the fee amount, the auditor will lose motivation so that the audit process is not optimal, and this will lead to a decrease in audit quality. With circumstances like this, it is indicated that auditors work based on the amount of compensation they will receive so that it can have an influence on audit quality (Susmiyati & Rahmawati, 2016). In the research of Fauzan *et al.* (2021) explains that audit fees have a positive and significant effect on audit quality.

H1 : Audit fees have a positive effect on audit quality.

The Influence of Audit Professionalism on Audit Quality

In carrying out their duties, auditors must always uphold an attitude of professionalism because the burden and responsibility on the auditors themselves is increasing. According to Pramono (2007), professional attitude and actions are demands in various fields in

every profession, including the auditor profession. In the research of Mardijuwono *et al.* (2018) explains that professionalism has a positive and significant effect on audit quality.

H2 : Auditor professionalism has a positive effect on audit quality.

The Effect of Remote Auditing on Audit Quality

Remote audits are one of the alternatives found during the COVID-19 pandemic related to audit procedures that must apply regulations during the pandemic. Teeter's (2010) research notes that the application of technology for remote auditing facilitates the reorganization of internal audit procedures by allowing staff to work virtually. Fast data processing and transmission from the company to the auditor reduces costs and improves performance (Oussii & Boulila, 2018). Based on the theory and explanation above, it provides evidence that remote audits have a positive and significant influence on audit quality and the implementation of sustainable internal audits.

H3 : Remote audit have a positive effect on audit quality.

The Influence of Audit Fees on Remote Audits

Economic changes certainly have an impact on all companies, both clients and audit companies, which ultimately affect audit fees because these economic changes affect liquidity, risk and company performance (Chen, Hua, Liu, & Zhang, 2019). Reyes *et al.* (2021) research states that the problems faced in carrying out audits during the COVID-19 pandemic are not due to having to work from home (WFH) or having to comply with health protocols, but the problem of decreasing fees, limited time, changes in time, changes in rules and routines.

H4 : Audit fees have a negative effect on remote audits.

The Influence of Auditor Professionalism on Remote Audits

Carrying out remote audits allows the auditor's work to not be optimal due to factors such as the auditor not using or utilizing digital technology and information technology. And carrying out remote audits will result in the possibility of fraud occurring due to dishonesty because the agents has more extensive information that the principal and fraud occurs because there are no face-to-face meetings and the auditor does not have a high level of professionalism.

H5 : Auditor professionalism influence remote audits.

The Effect of Audit Fees on Audit Quality with Remote Audits as Mediation

In research conducted by Rizai (2021), it can be concluded that the influence of audit fees on audit quality with remote audits as mediation is not significant. This states that the level of auditor fees and the quality of the audit that will be produced are not influenced by remote audits. Because the audit fee is based on the level of audit risk obtained, not the audit process that will be carried out, namely remotely of conventionally in general, and the quality that will be produced will not be influenced by the audit process but rather the responsibility of the auditor himself.

H6 : Audit fees have a negative effect on audit quality with remote audits as mediation.

The Influence of Auditor Professionalism on Audit Quality with Remote Audit as Mediation

Remote audits can be carried out well if an auditor has a professional attitude, because remote audits carry the risk of fraud being committed by the auditee when an auditor only conducts remote audits which will affect the quality of the resulting audit. Research conducted by Fauzan *et al.* (2021) stated that the auditor's professional attitude will affect the quality of the audit, because of the professional attitude possessed by individual auditors, of course the auditor will have the courage to be transparent towards any party because with a professional attitude the auditor will always adhere to the code of ethics in carrying out audits.

H7 : Auditor professionalism has a positive effect on audit quality with remote audits as mediation.

RESEARCH METHOD

This research aims to determine the effect of audit fees and auditor professionalism on audit quality with remote audits as a mediating variable. This research method uses quantitative methods. This research uses primary data with data collection using a questionnaire. The sample in this study were auditors who worked in Public Accounting Firms throughout Banten Province.

In this research, a purposive sampling method was used by determining certain criteria, namely (1) auditors who have worked for at least 1 year. (2) auditors who are not on probation or internship. So the samples obtained in this research were 11 Public Accounting Firms (KAP).

Dependent Variable

In this research, the dependent variable used is audit quality. Audit quality is a systematic and independent examination to determine activities, quality and results in accordance with planned arrangements and whether these arrangements are implemented effectively and in accordance with objectives (Simanjuntak, 2008).

According to Wooten (2003), the indicators used to measure audit quality are (1) conformity of audits with audit standards and the ability to Detect Misstatements. (2) the quality of the inspection results report (Reporting Misstatements).

Independent Variable

The independent variables used in this research are audit fees and auditor professionalism.

a. Audit Fees (X1)

According to Sukrisno (2012) audit fees are a form of remuneration that clients provide to auditors, and the amount of member fees can vary depending on the risk of the assignment, the complexity of the services provided, the level of expertise required to carry out these services, and auditors who receive higher fees will plan higher quality audits compared to smaller fees.

This research was measured using indicators according to Sukrisno (2012), these are 4 indicators, namely (1) assignment risk. (2) the complexity of the services provided. (3) level of expertise. (4) the cost structure of a public accounting firm.

b. Auditor Professionalism (X2)

Professional attitudes and actions are demands in the professional field, including the auditor profession. Auditors who are professional in auditing are expected to produce audits that meet the requirements. In this research, auditor professionalism is measured by 5 indicators, namely (1) dedication to the profession. (2) social obligations. (3) independence. (4) confidence in the profession. (5) relationships with professional colleagues (Hariady & Haryanto, 2017).

Mediation Variables

The mediating variable in this research is remote audit. Remote audits are audits that are carried out partially or completely offsite. According to Rizai (2021), remote audit indicators are measured by 5 indicators, namely (1) knowledge. (2) audit procedures. (3) professional skepticism. (4) audit risk. (5) audit quality.

RESULTS AND DISCUSSION

Descriptive statistics is a statistical test that describes the object being studied through a sample or population for analysis and conclusions to be made, by presenting a table containing the mode, median, mean, maximum value, minimum value and standard deviation (Sugiyono, 2018, p. 29). The variables in this research are the dependent variable (audit quality), the independent variable (audit fees and auditor professionalism), and the mediating variable (remote audit). The results of descriptive statistics in this research are presented in the following table:

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Fee	50	29	45	37,96	3,659
Auditor Professionalism	50	62	85	73,32	5,680
Remote Auditing	50	47	70	58,88	6,278
Audit Quality	50	44	59	52,12	3,444
Valid N (listwise)	50				

Source : SPSS version 27 data processing results

Based on table 1, you can see the N value (number of data analysis) of 50 observations and information about the maximum, minimum, average and standard deviation values of each variable.

Model and Hypothesis Testing

Data Quality Test

Validity Test

This validity test is a tool to measure the extent to which the questionnaire or measuring instrument represents all aspects considered as a conceptual framework (Sugiyono, 2011). An instrument is declared valid if the calculated *r* correlation coefficient is greater that the table *r* correlation coefficient at a significance rate of 1% of 5%.

Table 1

Variable	Item	R-test	Rtable	Result
Audit *Fee* (X1)	X1.1	0,2787	0,549	Valid
	X1.2	0,2787	0,720	Valid
	X1.3	0,2787	0,770	Valid
	X1.4	0,2787	0,538	Valid
	X1.5	0,2787	0,591	Valid
	X1.6	0,2787	0,522	Valid
	X1.7	0,2787	0,692	Valid
	X1.8	0,2787	0,736	Valid
	X1.9	0,2787	0,639	Valid
Auditor Professionalism (X2)	X2.1	0,2787	0,682	Valid
	X2.2	0,2787	0,610	Valid
	X2.3	0,2787	0,497	Valid
	X2.4	0,2787	0,434	Valid
	X2.5	0,2787	0,592	Valid
	X2.6	0,2787	0,571	Valid
	X2.7	0,2787	0,439	Valid
	X2.8	0,2787	0,442	Valid
	X2.9	0,2787	0,576	Valid
	X2.10	0,2787	0,549	Valid
	X2.11	0,2787	0,654	Valid
	X2.12	0,2787	0,743	Valid
	X2.13	0,2787	0,433	Valid
	X2.14	0,2787	0,684	Valid
	X2.15	0,2787	0,365	Valid
	X2.16	0,2787	0,558	Valid
	X2.17	0,2787	0,710	Valid
Audit Quality (Y)	Y.1	0,2787	0,438	Valid
	Y.2	0,2787	0,328	Valid
	Y.3	0,2787	0,449	Valid
	Y.4	0,2787	0,514	Valid
	Y.5	0,2787	0,576	Valid
	Y.6	0,2787	0,577	Valid
	Y.7	0,2787	0,633	Valid
	Y.8	0,2787	0,668	Valid
	Y.9	0,2787	0,689	Valid
	Y.10	0,2787	0,346	Valid
	Y.11	0,2787	0,399	Valid
	Y.12	0,2787	0,549	Valid
Remote Auditing (Z)	Z.1	0,2787	0,474	Valid
	Z.2	0,2787	0,729	Valid
	Z.3	0,2787	0,673	Valid
	Z.4	0,2787	0,707	Valid
	Z.5	0,2787	0,440	Valid
	Z.6	0,2787	0,830	Valid
	Z.7	0,2787	0,735	Valid
	Z.8	0,2787	0,612	Valid
	Z.9	0,2787	0,715	Valid

	Z.10	0,2787	0,791	Valid
	Z.11	0,2787	0,803	Valid
	Z.12	0,2787	0,894	Valid
	Z.13	0,2787	0,751	Valid
	Z.14	0,2787	0,646	Valid

Source : SPSS version 27 data processing results

Based on the calculation results shown in the table above, the *r*count for each item states that the audit fee, auditor professionalism, audit quality, and remote audit have an *r*count ≥ *r*table (0.2787). So it can be concluded that all statements in this questionnaire are declared valid.

Reliability Test

A questionnaire is declared reliable if a person's answers to statements are consistent or stable over time (Santoso, 2017). A construct or variable is declared reliable if the Cronbach Alpha value is > 0.60 (Ghozali, 2018).

Table 2

Variabel	*Cronbach Alpha*	Note
Audit *Fee* (X1)	0,814	Reliable
Auditor Professionalism (X2)	0,853	Reliable
Audit Quality (Y)	0,734	Reliable
Remote Auditing (Z)	0,915	Reliable

Source : SPSS version 27 data processing results

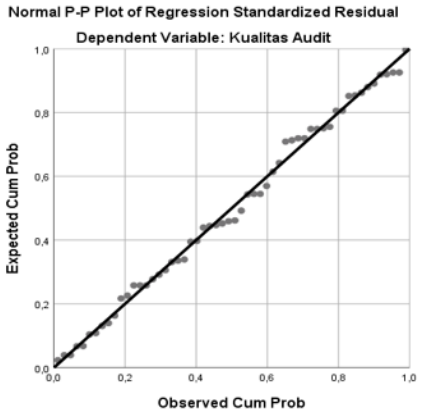
Based on the calculation results shown in the table above, the Cronbach Alpha value is > 0.06, so it can be concluded that the statement items in the variables are declared reliable.

Classic Assumption Test

Normality Test

According to Ghozali (2018, p. 178), the basis for One Sample Kolmogorov Smirnov decision making is to look at the significant probability value of the residual data, if the sig value is > 0.05 then the data is normally distributed, if sig ≥ 0.05 then the data is not normally distributed.

Normal Plot Graph



Source : SPSS version 27 data processing results

The data normality test can also be used using the One Sample Kolmogorov Smirnov test. The results of the research data normality test are presented in the following table :

Table 3
Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		50
Normal Parameters[a,b]	Mean	,0000000
	Std. Dev	2,37100212
Most Extreme Differences	Absolute	,073
	Positive	,060
	Negative	-,073
Test Statistic		,073
Asymp. Sig. (2-tailed)		,200[c,d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source : SPSS version 27 data processing results

Based on table 4, it is known that the normality of the data is shown by the Asymp value. Sig (2-tailed) is 0.200. asymp value. Sig. (2-tailed) of 0.200 ≥ alpha (0.05), then it can be stated that the data comes from a normally distributed population.

Multicollinearity Test

The multicollinearity test aims to test whether the regression model finds a correlation between the independent variables. A good regression model should have no correlation between independent variables. Multicollinearity can be seen from the *tolerance value* and *variance inflation factor (VIF)*. If the *tolerance value* is > 0.10 or the VIF value is <10 then the regression model is free from multicollinearity (Ghozali, 2016).

Table 4
Multicollinearity Test Results

Coefficients[a]								
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	20,503	4,593		4,464	,000		
	Audit Fee	,417	,156	,443	2,668	,011	,374	2,677
	Profesionalism	,405	,105	,667	3,865	,000	,346	2,894
	Remote Auditing	-,236	,098	-,430	-2,397	,021	,320	3,122
a. Dependent Variable: Kualitas Audit								

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3,946	7,747		,509	,613		
	Audit Fee	,811	,205	,473	3,957	,000	,434	2,306
	Profesionalism	,664	,139	,601	4,765	,000	,390	2,567
	Remote Auditing	-,471	,196	-,258	-2,397	,021	,533	1,876

a. Dependent Variable: Audit Jarak Jauh

Source : SPSS version 27 data processing results

Based on table 5, the VIF value of the audit fee variable (X1) is 2.677, auditor professionalism (X2) is 2.894, remote audit (Z) is 3.122. meanwhile, for the remote audit variable which is used as the dependent variable, audit fee (X1) is 2.306, auditor professionalism (X2) is 2.567. if the VIF value is between 1-10, then the model is declared free from symptoms of multicollinearity. Apart from that, it is known that the tolerance value for each variable is ≥ 0.10, if the tolerance value for each variable is ≥ 0.10, then it can be concluded that the model is free from symptoms of multicollinearity.

Heteroscedasticity Test

The heteroscedasticity test aims to test the regression model whether there is an inequality of variance from the residuals of one observation to another observation. The results of the heteroscedasticity test are as follows:

Table 5
Heteroscedasticity Test Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	4,399	2,656		1,656	,104
	Audit Fee	-,073	,090	-,193	-,811	,422
	Profesionalism	-,010	,061	-,040	-,161	,873
	Remote Auditing	,017	,057	,076	,298	,767
a. Dependent Variable: ABSRES1						
Coefficientsa						

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,946	7,747		,509	,613
	Audit Fee	,811	,205	,473	3,957	,000
	Profesionalism	,664	,139	,601	4,765	,000
	Audit Quality	-,471	,196	-,258	-2,397	,021

a. Dependent Variable: ABSRES
Source : data processed by researchers, 2023

Based on table 6, it is known that each variable has a significance value ≥ Alpha (0.05), where the significance value of audit fee (X1) is 0.422, auditor professionalism (X2) is 0.873, remote audit (Z) is 0.767. meanwhile, the remote audit variable is used as the dependent variable, where the significance value of audit fee (X1) 0.000, auditor professionalism (X2) is 0.000. based on the results of the coefficient table above, it can be stated that the model is free from symptoms of heteroscedasticity. If each variable obtains a significance value ≥ Alpa (0.05), then it can be stated that the model is free from symptoms of heteroscedasticity.

Model Feasibility Test (Goodness of Fit)
Coefficient of Determination Test (R^2)

The coefficient of determination *(Adj R^2)* measures how far the variable model is able to explain variations in the dependent variable. The coefficient of determination value is between zero and one (Ghozali, 2018).

Table 6

Coefficient of Determination Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,725[a]	,526	,495	2,447
a. Predictors: (Constant), Remote Auditing, Audit fee, Auditor Profesionalism				

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.846[a]	.715	.697	3.457
a. Predictors: (Constant), Audit Quality, Auditor Profesionalism, Audit Fee				
b. Dependent Variable: Remote Auditing				

Source : data processed by researchers, 2023

Based on table 7, it is known from the test results that the coefficient of determination *(adjusted R square)* for this research model is 0.495 or 49.5%. and the coefficient of determination *(adjusted R square)* with dependent variable being remote audit gives a value of 0.697 or 69.7%. Indicates that the independent variable in this study is able to explain its influence on the dependent variable by 49.5% and the remaining 69.7% can be influenced by other variables not examined by researchers in this study.

F Statistical Test

The F statistical test shows whether all the independent variables in the model have a significant joint influence on the dependent variable (Ghozali, 2018).

Table 7

F Statistical Test

ANOVA[a]						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	305,819	3	101,940	17,023	,000[b]
	Residual	275,461	46	5,988		
	Total	581,280	49			
a. Dependent Variable: Audit Quality						
b. Predictors: (Constant), Remote Auditing, Audit Fee, Auditor Profesionalism						

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1381,384	3	460,461	38,519	,000[b]
	Residual	549,896	46	11,954		
	Total	1931,280	49			
a. Dependent Variable: Remote Auditing						
b. Predictors: (Constant), Audit Quality, Audit Fee, Auditor Profesionalism						

Source : data processed by researchers, 2023

Based on table 8, it can be seen that the $F_{count\ value}$ is 17.023 > F_{table} 2.81 with a significance value of 0.000< alpha 0.05. And in the remote audit which is used as the dependent variable in this research, the $F_{count\ value}$ is 38.519 > F_{table} 2.81 with a significance value of 0.000 < alpha 0.05, indicating that the independent variables audit fees, auditor professionalism and the remote audit mediation variable simultaneously influence the dependent variable audit quality. The results of this research model are included in the good category and pass the goodness of fit test requirements (Ghozali, 2018).

T Statistical Test

The T statistical test shows whether each independent variable has an influence on the dependent variable (Ghozali, 2018).

Table 8
T Statistical Test

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	20,503	4,593		4,464	,000
	Audit Fee	,417	,156	,443	2,668	,011
	Profesionalisme	,405	,105	,667	3,865	,000
	Remote Auditing	-,236	,098	-,430	-2,397	,021
a. Dependent Variable: Audit Quality						

Source : data processed by researchers, 2023

Based on table 9, it can be seen that the independent variable audit fee has an effect on the dependent variable audit quality, with a T_{value} of 2.688 > T_{table} 1.67793, a significance value of 0.011 < alpha 0.05 and a beta coefficient value of 0.417. This shows that **H1 is accepted**, so it can be concluded that audit fees have a positive effect on audit quality.

The independent variable auditor professionalism influence the dependent variable audit quality, with T_{count} of 0.405. This shows that **H2 is accepted**, so it can be concluded that auditor professionalism has a positive effect on audit quality.

The remote audit mediation variable influences the dependent variable audit quality, with a T_{value} of 2.397 > T_{table} 1.67793, a significance value of 0.021 < alpha 0.05 and a beta coefficient value of -0.236. This shows that **H3 is rejected**, so it can be concluded that remote auditing has a negative effect on audit quality.

Table 9
T Test (Z Variable)

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-6,418	6,744		-,952	,346
	Audit Fee	,692	,209	,403	3,315	,002
	Profesionalism	,533	,134	,482	3,963	,000
a. Dependent Variable: Audit Jarak Jauh						

Source: data processed by researchers, 2023

Based on table 10, it can be seen that the independent variable audit fee has an influence on the mediating variable (which is used as the dependent variable) for remote audit, with a T_{value} of 3.315 > T_{table} 1.67722, a significance value of 0.002 < alpha 0.05 and a beta coefficient value of 0.692. This shows that **H4 is rejected**, so it can be concluded that audit fees have a positive effect on remote audit.

The independent variable auditor professionalism influences the mediating variable (which is used as the dependent variable) for remote audit, with a T_{value} of 3.963 > T_{table} 1.67722, a significance value of 0.000 < alpha 0.05 and a beta coefficient value of 0.533. This shows that **H5 is accepted**, so it can be concluded that auditor professionalism has a positive effect on remote audits.

Mediation Test Via Online Sobel Test

The mediation test in this study used the Sobel Test, this method was discovered by Sobel (1982). The Sobel test in this study was carried out with the help of an online Sobel calculator. The results between X and Y.

The T_{table} value used for 5% significance is 1.96 (Ghozali, 2018). The results of testing the mediation hypothesis in this study are presented follows.

The Effect of Audit Fees on Audit Quality with Remote Audits as a Mediating Variable

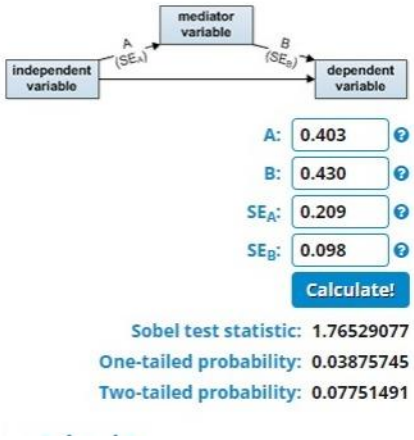


Figure 1

Source: data processed by researchers via *http://www.danielsoper.com*

In Figure 1 it can be seen that the Sobel test results show a statistical Sobel number of 1.76529077. These results show a value of 1.76529077 < 1.96, which means that based on the Sobel test results, the remote audit variable does not mediate the relationship between audit fees and audit quality. So it can be concluded that **H6 is rejected.**

The Influence of Auditor Professionalism on Audit Quality with Remote Audit as a Mediating Variable

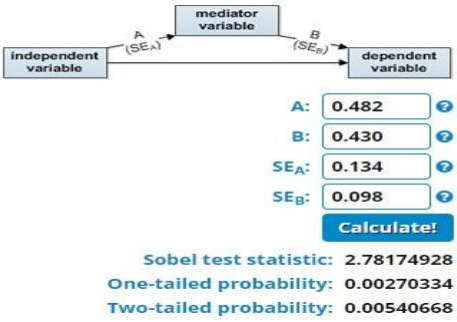


Figure 2

Source: data processed by researchers via *http://www.danielsoper.com*

In Figure 2, it can be seen that the Sobel test results show a statistical Sobel number of 2.78174928. These results show a value of 2.78174928 > 1.96 and a one-tailed probability of 0.00270334 < 0.05, which means that based on the results of the Sobel test, the remote audit variable mediates and is significant in the relationship between auditor professionalism and audit quality. So it can be concluded that **H7 is accepted.**

Discussion of Research Results

The Influence of Audit Fees on Audit Quality

Based on table 9, the regression coefficient value is 0.417, which means that audit fees have a positive influence on audit quality. The results of this research have a significant value of 0.011 (below the significance level of 0.05). This shows that there is a significant positive influence, so the hypothesis **(H1)** in this study is accepted.

The results of this research indicate that auditors work based on the amount of compensation they will receive so that it can have an influence on audit quality. This hypothesis ia accepted because audit fees have a significant positive effect on audit quality. The results of this research are in line with research conducted by Fauzan *et al.* (2021), the greater the audit fee that the auditor receives, it is a sign that the auditor has the ability and expertise to carry out audits. This is because the audit fee given will be related to the auditor's motivation when carrying out the audit process. Muthe (2019) also stated that the higher the fee / honorarium received according to reasonable limits in accordance with the regulations that have been established in carrying out the assignment, the quality of the resulting audit will increase.

The Influence of Auditor Professionalism on Audit Quality

Based on table, the regression coefficient value is 0.405, which means that auditor professionalism has a positive influence on audit quality. The results of this research have a significant value of 0.000 (below the significance level of 0.05). This shows that there is a significant positive influence, so the hypothesis **(H2)** in this study is accepted. These results explain that auditor professionalism can influence the audit quality of a company.

The results of this research indicate that auditor professionalism is able to influence better audit quality. This hypothesis is accepted because auditor professionalism has a significant positive effect on audit quality. The results of this research are in line with research conducted by Mardijuwono *et al.* (2018) who stated that an auditor who adheres to his profession can increase the auditor's professionalism so that the quality of the audit produced will certainly increase. This is because, in every implementation of their duties, auditors must always uphold an attitude of professionalism because the burden and responsibility on auditors is increasing.

The Effect of Remote Auditing on Audit Quality

Based on table 9, the regression coefficient value is -0.236, which means that remote auditing has a negative influence on audit quality. The results of this research have a significant value of 0.021 (below the significance level of 0.05). This shows that there is a significant negative influence, so the hypothesis **(H3)** in this study is rejected. These results explain that remote audits do not affect audit quality.

The results of this research indicate that the increasing implementation of remote audits will reduce the quality of audits produced by auditors, due to the impediment of direct meetings in the field due to the implementation of remote audits. The results of this research are in line with research conducted by Rizai (2021) which states that the increasing implementation of remote audits will reduce the quality of audits that will be produced by an auditor. This can happen because the level of fraud that will be commited by the auditee will be higher when a auditor only conducts remote audits.

The Effect of Audit Fees on Remote Audits

Based on table 10, the regression coefficient value is 0.692, which means that audit fees have a positive influence on remote audits. The results of this research have a significant value of 0.002 (below the significance level of 0.005). This shows that there is a significant positive influence, so **(H4)** in this study is rejected. These results explain that audit fees can influence remote audits.

The results of this research indicate that economic changes certainly have an impact on all companies, both clients and audit companies, which ultimately affects audit fees because these economic changes affect liquidity, risk and company performance. The results of this research are in line with research by Alexeyeva & Svanstom (2015) which stated that companies in Sweden had to pay higher auditor fees during the pandemic. This is because, during the pandemic, auditors need more effort to maintain the quality of their audits.

The Influence of Auditor Professionalism on Remote Audits

Based on table 10, the regression coefficient value is 0.533, which means that auditor professionalism has a positive influence on remote audits. The results of this research have a significance value of 0.000 (below the significance level of 0.05). This shows that there is a significant positive influence, so the hypothesis **(H5)** in this study is accepted. These results explain that the more the auditor has a high professionalism attitude, it can influence remote audits.

The results of this research indicate that remote auditing refers to the use of information and communication technology which is a combination of information, client interviews, and face-to-face methods which are not possible. The results of this research are in line with Litzenberg & Ramirez (2020) which states that remote audit inspections explain that audit assignment carried out by auditors do not meet directly

with the auditee, but carry out the inspection process using the help of computers and information technology devices.

The Effect of Audit Fees on Audit Quality with Remote Audits as Mediation

Based on Figure 1, it can be seen that the statistical Sobel number is 1.76529077. These results show a value of 1.76529077 < 1.96, which means that the results of the Sobel test for the remote audit variable do not mediate the relationship between audit fees and audit quality. So the hypothesis **(H6)** in this study is rejected.

The results of this research did not find a direct relationship between audit fees on remote audits and remote audits on audit quality. So the suspicion of remote audit as a mediating variable between audit fees and audit quality is not proven. The results of this research show that auditor fees have no effect on remote audits. As well as research by Rizai (2021) which states that remote audits show an insignificant negative relationship to audit quality. This can happen because the level of fraud that will be committed by the auditee will be higher when an auditor only conducts remote audits.

The Influence of Audit Professionalism on Audit Quality with Remote Audit as Mediation

Based on Figure 2, it can be seen that Sobel test results show a statistical Sobel number of 2.78174928. These results show 2.78174928 > 1.96 and one-tailed probability 0.00270334 < 0.05, which means that the results of the sobel test for the remote audit variable mediate and are significant in the relationship between auditor professionalism and audit quality. So the hypothesis **(H7)** in this study is accepted.

Based on previous research conducted by Litzenberg & Ramirez (2020) which stated that remote audit examinations were carried out by not meeting directly with the auditee, but by carrying out the examination process using the help of computers and information technology. Additionally, Teeter *et al.* (2010) which states that the application of technology for remote audits facilitates the reorganization of internal audit procedures by allowing staff to work virtually. And in research by Oussii & Boulila (2018), data processing, fast data transmission from the company to the auditor reduces costs and improves performance.

CONCLUSION

Based on discussion of the results of this research, it is concluded that audit fees have a positive effect on audit quality. This result means that auditors work based on the amount of compensation they will receive so that it can have an influence on audit quality. Auditor professionalism has a positive effect on audit quality. These results mean that auditor professionalism is able to influence better audit quality, and also states that auditor professionalism lies in the attitude of individual auditors who will utilize all their abilities, competencies, experience and responsibilities. Remote audits have a negative effect on audit quality. These results mean that the increasing implementation of remote audits will reduce the quality of audits produced by auditors due to the impediment of direct meetings in the field due to the implementation of remote audits. Audit fees have a positive effect on remote audits. The results mean that during the pandemic, auditors need more effort to maintain the quality of their audits, and during the pandemic, increasing challenges in assessing business continuity, obtaining sufficient evidence due to the implementation of physical distancing and increasing working hours when implementing remote audits increases audit costs. Auditor professionalism has a positive effect on remote audits. This result means that the more auditors have a high level of professionalism, it can influence remote audits, where remote audits require auditors who have the skills to operate digital technology well, because remote audits, namely by not meeting the auditee directly. Audit fees on audit quality with remote audits as a mediating variable cannot be proven. Remote audit cannot be a mediating variable, according to the results of the Sobel test carried out. Auditor professionalism on audit quality with remote audits as a mediating variable can be proven. Remote audit can be a mediating, according to the results of the Sobel test carried out.

After testing, there were several limitations in this research. The limitations of this research include (1) this research only had 11 KAP as samples which were distributed to 65 respondents, only returning 50 auditor respondents, there were 15 respondents who did not fill out the questionnaires because the auditors were busy.

Based on limitations of the research that has been presented, there are improvements that can be made by future researchers. Advice that can be given to future researchers is to distribute the questionnaires distributed can be returned in their entirety. It is hoped that this research will be useful for academics as reference material for further research as well as increasing insight

and knowledge. This research is also expected to be useful for auditors, investors and companies.

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