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The Transformation of Auditor Professional Skepticism in Human–AI Collaborative Audit Environments

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ABSTRACT

The integration of Artificial Intelligence (AI) in modern auditing practices has transformed the way auditors perform analytical procedures and make professional judgments in digital assurance environments. This study aims to examine the influence of human–AI collaborative auditing on auditor professional skepticism and audit judgment quality. The research employed a quantitative explanatory approach with a cross-sectional survey design involving 48 auditors from several public accounting firms and corporate internal audit units in Indonesia selected using purposive sampling techniques. Data were collected through structured questionnaires using a five-point Likert scale and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4. The findings demonstrate that AI-assisted auditing positively enhances audit efficiency and data analysis capability; however, excessive reliance on AI recommendations may reduce auditors' critical skepticism in evaluating audit evidence. In addition, digital audit competence was found to strengthen the effectiveness of human–AI collaboration in improving audit judgment quality. The study concludes that AI does not eliminate the role of auditors but reshapes professional skepticism into a more adaptive and technology-oriented competency. This research contributes to the growing literature on behavioral accounting and digital auditing, particularly regarding the interaction between auditors and artificial intelligence systems in emerging digital audit ecosystems.

Keywords*: Artificial Intelligence, Digital Auditing, Professional Skepticism, Audit Judgment, Human–AI Collaboration, Behavioral Accounting.*

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INTRODUCTION

The rapid development of digital technology has significantly transformed accounting and auditing practices in the contemporary business environment. One of the most influential innovations is the integration of Artificial Intelligence (AI) into audit activities, including risk detection, anomaly identification, predictive analysis, and automated audit documentation. AI-based systems are increasingly utilized because they are capable of processing large volumes of financial data more efficiently and accurately than conventional audit approaches. As a result, public accounting firms and internal audit divisions are gradually adopting digital audit technologies to improve audit effectiveness, operational efficiency, and decision-making quality in increasingly complex business ecosystems (Appelbaum et al., 2022; Kokina & Davenport, 2021).

The emergence of AI-assisted auditing has also changed the traditional role of auditors. In conventional auditing, professional skepticism is considered one of the most important

competencies in evaluating evidence critically and objectively. However, in AI-driven audit environments, auditors increasingly interact with automated systems capable of generating recommendations and predictive judgments. This condition creates a new challenge because excessive dependence on AI recommendations may reduce auditors' critical thinking and analytical skepticism during the audit process (Issa et al., 2021; Sutton et al., 2023). Consequently, the transformation of professional skepticism has become an important issue in contemporary accounting and behavioral auditing studies.

Several previous studies have discussed the role of AI in improving audit efficiency and fraud detection capabilities. AI technology has been found to accelerate audit procedures, improve data visualization, and enhance the accuracy of anomaly detection in financial statements (Rikhardsson & Yigitbasioglu, 2022; Vasarhelyi et al., 2023). Nevertheless, prior studies have predominantly focused on technological performance and automation benefits, while limited attention has been given to the behavioral and cognitive consequences experienced by auditors when collaborating with intelligent systems. In particular, there remains limited empirical evidence regarding how human–AI collaboration influences auditor professional skepticism and audit judgment quality in practical auditing environments.

This research gap remains important because professional skepticism constitutes the foundation of audit quality and public trust in the accounting profession. If auditors rely excessively on automated recommendations without sufficient critical evaluation, the risk of audit failure and inappropriate professional judgment may increase. On the other hand, AI systems may also strengthen auditors' analytical capability when supported by adequate digital competence and adaptive cognitive skills. Therefore, understanding the interaction between human auditors and AI systems is essential to ensure that technological innovation strengthens rather than weakens audit professionalism in the digital era.

Based on these issues, this study aims to analyze the influence of human–AI collaborative auditing on auditor professional skepticism and audit judgment quality. The study also examines the role of digital audit competence in supporting effective collaboration between auditors and AI-based audit systems. This research contributes theoretically to the development of behavioral accounting and digital auditing literature by integrating technological and cognitive perspectives within audit environments. Practically, the findings are expected to provide recommendations for public accounting firms, regulators, and accounting education institutions in preparing future auditors to operate effectively within AI-driven audit ecosystems.

LITERATURE REVIEW

Artificial Intelligence in Modern Auditing

The advancement of Artificial Intelligence (AI) technology has fundamentally transformed contemporary auditing practices. AI refers to computer-based systems capable of performing cognitive functions that normally require human intelligence, such as pattern recognition, prediction, data analysis, and decision-making. In the auditing context, AI is increasingly utilized to automate repetitive procedures, detect anomalies in financial transactions, assess risks, and generate predictive audit insights more efficiently than traditional audit approaches (Kokina & Davenport, 2021). The integration of AI into auditing activities

also supports real-time auditing and continuous monitoring processes, enabling auditors to evaluate large volumes of financial data with greater speed and accuracy.

Digital audit systems supported by machine learning and predictive analytics have changed the nature of audit evidence evaluation. Traditional auditing relied heavily on manual sampling and human analytical judgment, whereas AI-assisted auditing allows auditors to analyze entire populations of financial transactions simultaneously (Vasarhelyi et al., 2023). This technological capability improves audit efficiency and reduces operational limitations associated with conventional audit procedures. However, the increasing dependence on intelligent systems also creates new professional challenges related to ethical judgment, transparency, accountability, and the reliability of automated recommendations.

Previous studies indicate that AI implementation can improve audit effectiveness, fraud detection capability, and financial reporting quality (Rikhardsson & Yigitbasioglu, 2022). Nevertheless, researchers have also emphasized that excessive trust in automated systems may reduce auditors' critical reasoning and professional skepticism when evaluating audit evidence. Consequently, the interaction between auditors and AI systems has become an important topic in digital auditing and behavioral accounting research.

Professional Skepticism in Audit Practice

Professional skepticism is one of the fundamental principles in auditing standards and professional accounting ethics. It refers to a questioning mindset and critical assessment of audit evidence to identify potential material misstatements, fraud, or inconsistencies in financial information. Auditors are required to maintain professional skepticism throughout the audit process to ensure objective and reliable audit judgments (Hurtt et al., 2021).

In conventional auditing environments, professional skepticism depends largely on auditors' experience, analytical capability, and professional judgment. However, the emergence of AI-assisted auditing environments has transformed how skepticism is exercised during audit procedures. Auditors increasingly rely on automated analytical outputs and predictive systems to support decision-making processes. Although AI can improve data analysis capability, there is concern that overreliance on algorithmic recommendations may weaken auditors' independent critical evaluation (Issa et al., 2021).

Behavioral accounting studies suggest that cognitive dependence on technology may influence human judgment and reduce the intensity of analytical verification processes. Auditors may become more likely to accept AI-generated conclusions without sufficient critical examination, particularly when intelligent systems are perceived as highly accurate and reliable. Therefore, maintaining professional skepticism in digital audit ecosystems requires auditors to balance technological assistance with independent professional judgment.

Human–AI Collaboration and Audit Judgment Quality

Human–AI collaboration refers to the interaction between human professionals and intelligent systems in completing complex tasks and decision-making activities. In auditing, collaborative systems combine human professional expertise with AI-based analytical capability to improve audit performance and decision quality. Rather than replacing auditors,

AI is expected to function as a decision-support tool that enhances auditors' analytical effectiveness and operational productivity (Sutton et al., 2023).

The quality of audit judgment reflects the auditor's ability to evaluate evidence objectively, identify risks accurately, and make appropriate professional conclusions. Previous studies demonstrate that AI-assisted systems can improve judgment quality by providing broader analytical insights, detecting hidden patterns, and reducing human computational limitations (Appelbaum et al., 2022). However, the effectiveness of human–AI collaboration depends on the auditor's digital competence, cognitive adaptability, and ability to critically interpret automated outputs.

Digital audit competence plays an important role in determining whether AI technology strengthens or weakens professional skepticism. Auditors with strong technological understanding are more capable of evaluating algorithmic recommendations critically and avoiding automation bias. Conversely, limited digital competence may increase dependence on AI outputs and reduce independent professional judgment. Therefore, successful human–AI collaboration requires not only technological innovation but also adaptive professional competencies within the accounting profession.

Research Framework

Based on the literature above, this study proposes that AI-assisted auditing influences auditor professional skepticism and audit judgment quality within digital assurance environments. Human–AI collaboration is expected to improve audit efficiency and analytical capability; however, excessive dependence on intelligent systems may reduce critical skepticism during audit evaluation processes. In addition, digital audit competence is assumed to strengthen auditors' ability to utilize AI systems effectively while maintaining professional judgment and skepticism. Therefore, this study develops an integrated perspective that combines technological innovation, behavioral accounting, and cognitive auditing dimensions in understanding the transformation of modern auditing practices.

METHOD

This study employed a quantitative research approach with an explanatory research design to examine the influence of human–AI collaborative auditing on auditor professional skepticism and audit judgment quality in digital assurance environments. The quantitative approach was selected because the study aimed to analyze the relationships among variables objectively through statistical testing and empirical measurement. The research design utilized a cross-sectional survey method in which data were collected at a single point in time from auditors who had experience using digital audit technologies or AI-assisted auditing systems in professional audit activities (Hair et al., 2022; Sekaran & Bougie, 2021).

The population of this study consisted of auditors working in public accounting firms and internal audit divisions in Indonesia. The sample was determined using a purposive sampling technique because respondents were selected based on specific criteria relevant to the objectives of the study. The criteria included auditors who had experience utilizing digital audit applications, audit analytics software, or AI-supported audit systems during financial examination activities. A total of 48 respondents participated in this study, consisting of junior

auditors, senior auditors, and internal auditors from several organizations. The sample size was considered sufficient because Partial Least Squares Structural Equation Modeling (PLS-SEM) is appropriate for exploratory and predictive research models involving relatively small sample sizes (Sarstedt et al., 2022).

Data were collected using a structured questionnaire distributed online through Google Forms and professional communication networks. The questionnaire employed a five-point Likert scale ranging from 1 = strongly disagree to 5 = strongly agree. The research instrument was developed by adapting several indicators from previous studies concerning digital auditing, professional skepticism, AI adoption, and audit judgment quality (Baldauf et al., 2021; Munoko et al., 2022). The questionnaire consisted of demographic information and measurement items related to human–AI collaboration, digital audit competence, auditor professional skepticism, and audit judgment quality.

Prior to the main survey, the instrument underwent a preliminary evaluation process involving expert judgment and limited pilot testing to assess item clarity and measurement relevance. Construct validity was evaluated using convergent validity through outer loading values and Average Variance Extracted (AVE), while discriminant validity was assessed using the Heterotrait–Monotrait Ratio (HTMT) criterion. Reliability testing was conducted using Cronbach's Alpha and Composite Reliability (CR), with threshold values above 0.70 indicating acceptable reliability levels (Henseler et al., 2021).

The data analysis technique used in this research was Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4 software. The analytical process involved two primary stages, namely measurement model evaluation and structural model evaluation. The measurement model assessment examined the validity and reliability of the latent constructs, whereas the structural model evaluation analyzed path coefficients, t-statistics, p-values, and the coefficient of determination (R^2) to determine the relationships among variables. Hypothesis testing was conducted using the bootstrapping procedure with a significance level of 5% to evaluate the statistical significance of each proposed relationship (Kock, 2023).

This study also considered research ethics by ensuring respondent confidentiality and voluntary participation throughout the data collection process. Respondents were informed that the collected information would be used solely for academic purposes and analyzed anonymously to maintain professional privacy and research integrity (Creswell & Creswell, 2021).

RESULTS

Respondent Characteristics

This study involved 48 respondents consisting of auditors from public accounting firms and internal audit divisions in Indonesia. Based on gender, 26 respondents (54.2%) were male and 22 respondents (45.8%) were female. Most respondents worked as junior auditors with work experience between 1–5 years. This condition indicates that the respondents were relatively familiar with digital audit systems and technology-assisted auditing processes.

Table 1. Respondent Characteristics

Characteristics	Category	Frequency	Percentage
Gender	Male	26	54.2%
	Female	22	45.8%
Position	Junior Auditor	21	43.8%
	Senior Auditor	16	33.3%
	Internal Auditor	11	22.9%
Work Experience	1–5 Years	30	62.5%
	6–10 Years	12	25.0%
	>10 Years	6	12.5%

The respondent profile shows that most participants had experience using digital audit applications, although several respondents admitted that they were still adapting to AI-based audit technologies in practical audit activities.

Measurement Model Evaluation

The measurement model evaluation was conducted to examine the validity and reliability of the research constructs. Based on the analysis results, several indicator loading values were above 0.70, while a few indicators remained slightly below the ideal threshold but were still retained because they met acceptable exploratory research standards.

Table 2. Validity and Reliability Results

Variable	AVE	Composite Reliability	Cronbach's Alpha
Human–AI Collaboration	0.648	0.873	0.812
Digital Audit Competence	0.621	0.851	0.786
Professional Skepticism	0.667	0.882	0.834
Audit Judgment Quality	0.639	0.864	0.801

The AVE values exceeded 0.50, indicating acceptable convergent validity. Likewise, Composite Reliability and Cronbach's Alpha values were above 0.70, suggesting that the constructs had adequate reliability and internal consistency for further analysis.

Structural Model Evaluation

The structural model assessment was performed to examine the relationships among variables. The coefficient of determination (R^2) value for professional skepticism was 0.39, indicating that human–AI collaboration and digital audit competence explained 39% of the variance in professional skepticism. Meanwhile, audit judgment quality obtained an R^2 value of 0.44, indicating moderate explanatory capability.

Table 3. Hypothesis Testing Results

Hypothesis	Relationship	Path Coefficient (β)	t-value	p-value	Result
H1	Human–AI Collaboration → Professional Skepticism	0.341	2.441	0.015	Supported
H2	Human–AI Collaboration → Audit Judgment Quality	0.298	2.117	0.035	Supported
H3	Digital Audit Competence → Professional Skepticism	0.287	2.026	0.043	Supported
H4	Professional Skepticism → Audit Judgment Quality	0.316	2.284	0.023	Supported

The findings indicate that human–AI collaboration had a positive effect on professional skepticism and audit judgment quality, although the relationships were moderate rather than very strong. Several respondents stated that AI systems helped accelerate audit procedures and data analysis processes, but some auditors still expressed doubts regarding the reliability of automated recommendations in complex audit situations.

Digital audit competence also showed a positive influence on professional skepticism. Auditors who possessed better understanding of digital audit systems tended to be more confident in evaluating AI-generated outputs critically. However, several respondents admitted that limited technological training remained a challenge in adapting to AI-assisted auditing environments.

Furthermore, professional skepticism positively influenced audit judgment quality. Auditors who maintained critical thinking and careful evaluation during the audit process were more likely to produce appropriate audit judgments. Nevertheless, the relatively moderate coefficient values indicate that audit judgment quality may also be influenced by other factors outside the research model, such as audit experience, organizational pressure, and time constraints during audit activities.

DISCUSSION

The findings of this study indicate that human–AI collaboration has a positive influence on auditor professional skepticism in digital audit environments. This result suggests that the integration of AI technologies into auditing activities does not automatically reduce the critical role of auditors. Instead, AI systems may support auditors in identifying unusual financial patterns, processing large amounts of data, and improving analytical efficiency during audit procedures. These findings are consistent with recent studies explaining that intelligent audit technologies can strengthen auditors' analytical capability when technology is used as a supporting tool rather than a replacement for professional judgment (Moll & Yigitbasioglu, 2022; Wilson & Daugherty, 2023). Nevertheless, several respondents in this study acknowledged that excessive dependence on automated recommendations could potentially reduce independent evaluation processes, particularly among less experienced auditors.

The results also demonstrate that human–AI collaboration positively affects audit judgment quality. AI-assisted systems were perceived as useful in accelerating data analysis and supporting evidence evaluation processes. In practical situations, respondents stated that digital audit technologies helped reduce manual errors and increased efficiency in reviewing financial transactions. This finding aligns with previous research emphasizing that AI technologies can improve audit quality through better anomaly detection, predictive analysis, and continuous auditing capabilities (Dwivedi et al., 2023; Rao & Sharma, 2022). However, the moderate coefficient value found in this study indicates that technology alone is insufficient

to guarantee high-quality audit judgments. Human interpretation and professional reasoning remain important components in the audit decision-making process.

Digital audit competence was found to significantly influence professional skepticism. Auditors with stronger digital capabilities tended to demonstrate greater confidence in interpreting AI-generated outputs critically rather than accepting automated recommendations without evaluation. This finding reflects the growing importance of technological literacy in the accounting profession. Modern auditors are increasingly required to understand digital systems, data analytics, and AI-assisted auditing procedures to maintain professional standards in technology-driven environments (Almeida et al., 2021; Bakarich & O'Brien, 2021). The results suggest that technological competence functions not only as a technical skill but also as a cognitive support mechanism that enables auditors to maintain skepticism while interacting with intelligent systems.

Furthermore, professional skepticism positively influenced audit judgment quality. Auditors who consistently applied questioning attitudes and critical assessment toward audit evidence tended to produce more appropriate and reliable audit conclusions. This finding supports the perspective that professional skepticism remains one of the core determinants of audit effectiveness, even within highly digitalized audit ecosystems (Nelson & Tan, 2022). Several respondents reported that although AI systems provided useful analytical outputs, they still preferred to conduct manual verification for high-risk transactions and unusual financial patterns. This behavior demonstrates that professional skepticism continues to play an essential role in balancing automation and professional accountability.

The findings of this study also reveal several practical challenges in implementing AI-assisted auditing. Some respondents admitted experiencing uncertainty regarding the transparency of algorithmic processes used in audit software. Auditors sometimes found it difficult to fully understand how AI systems generated specific recommendations or risk assessments. This condition may increase the possibility of automation bias, where auditors tend to trust system outputs without sufficient evaluation (Janssen et al., 2021). Consequently, audit firms need to provide continuous digital training and improve auditors' understanding of AI mechanisms to ensure effective human–technology collaboration.

From a theoretical perspective, this study contributes to the development of behavioral accounting and digital auditing literature by demonstrating that AI integration reshapes rather than eliminates professional skepticism. The transformation of auditing practices in digital environments requires auditors to combine technological competence with critical reasoning skills. Therefore, the future role of auditors is likely to become more adaptive, analytical, and technology-oriented while still maintaining ethical judgment and independent professional evaluation in audit processes.

CONCLUSION

This study concludes that human–AI collaboration has a positive influence on auditor professional skepticism and audit judgment quality in digital audit environments. The findings indicate that AI-assisted auditing systems can help auditors improve analytical efficiency, accelerate data processing, and support decision-making during audit activities. However, the study also reveals that excessive reliance on automated recommendations may reduce critical evaluation if auditors do not possess adequate digital competence and professional skepticism.

Therefore, AI technology should be positioned as a supporting tool that complements rather than replaces human professional judgment in auditing practices.

In addition, digital audit competence was found to strengthen auditors' ability to evaluate AI-generated outputs critically and maintain professional skepticism during audit procedures. Auditors who demonstrated stronger questioning attitudes and analytical evaluation tended to produce more appropriate audit judgments. These findings imply that the future of auditing requires a balanced integration between technological capability and human cognitive judgment. Consequently, accounting firms and educational institutions should strengthen digital audit training and technological literacy to prepare auditors for increasingly AI-driven audit ecosystems.

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