

ABSTRACT

The purpose of this study is to evaluate the impact of work difficulty as a moderating variabel and examine the relationship between audit quality and remote audit and auditor integrity. Regression analysis and a quantitative method were used to show that audit quality is significantly improved by remote audit and auditor integrity. Nevertheless, the association between remote audit and auditor integrity on audit quality cannot be moderated by work complexity.

According to this research, the primary faktors influencing audit quality are still adaptability and professional integrity, despite the technical and situational difficulties auditor encounter. The study's findings highlight how crucial it is to improve auditor proficiency and make the most of technology when performing digital audits.

Keywords*variabel digital audit, work complexity, remote audit, auditor integrity, and audit quality.*

