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Factors Influencing Audit Judgment: Artificial Intelligence, Professional Skepticism and Compliance Pressure

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ABSTRACT
The rapid integration of artificial intelligence (AI) into audit practices, increasing expectations for professional skepticism, and growing obedience pressure from clients, superiors, and regulators have significantly influenced the way auditors exercise audit judgment. In today's complex business environment, audit judgment has become a critical determinant of audit quality, as auditors must evaluate large volumes of data while maintaining independence and objectivity. This study aims to examine and analyze the influence of AI, professional skepticism, and obedience pressure on auditors' audit judgment. A qualitative research design was employed using a systematic literature review approach. Data were collected and analyzed from relevant auditing theories, professional standards, regulatory frameworks, and prior empirical studies. The findings indicate that AI functions as a supportive tool that enhances auditors' access to relevant, reliable, and timely information, thereby improving the effectiveness and accuracy of audit decisions. Professional skepticism strengthens auditors' critical thinking, prudence, and objectivity in evaluating audit evidence. However, obedience pressure may negatively affect audit judgment by encouraging compliance-oriented behavior that compromises professional independence. The study emphasizes the importance of balancing technological support, ethical values, and resistance to undue pressure to ensure high-quality audit judgments.
Keywords: Artificial Intelligence, Professional Skepticism, Obedience Pressure, Audit Judgment, Audit Quality

INTRODUCTION
Audit judgment is a key element in determining the quality of audit results. Section 341 of the Public Accounting Professional Standards (SPAP) emphasizes that in the audit process, auditors render opinions based on judgment regarding events occurring within the entity, whether past, present, or with implications for the future. According to (Republika, 2020), the case of PT Asuransi Jiwasraya pursued a high-risk investment strategy by investing funds in low-quality stocks and manipulated mutual funds. As a result, the company's losses to mount, its cash flow deteriorated, and its obligations to policyholders could not be met, resulting in state losses of approximately Rp16.8 trillion. The auditors focused more on formal compliance with standards and documents presented by management, while the substance of the economic risks and

recurring loss patterns that should have served as warning signals were not adequately captured.

The use of AI in auditing practices has brought significant changes to the way auditors perform their work. AI technology enables large-scale data analysis, the identification of anomalous patterns, and the improvement of the efficiency and effectiveness of audit procedures. However, AI does not replace the role of professional judgment in auditors. Auditors are required to be able to interpret the results of these technological analyses and ensure that the intelligent system's output is used appropriately in audit decision-making.

Professional skepticism is reflected in a cautious, critical attitude, and a reluctance to readily accept information without sufficient and appropriate audit evidence. Auditors with a high level of professional skepticism tend to be more thorough in evaluating evidence, more sensitive to indications of fraud, and able to produce higher-quality audit judgments. Conversely, low levels of professional skepticism can lead auditors to fail to identify risks of material misstatement, which ultimately impacts audit quality and public trust in the auditing profession.

Auditors also face various forms of compliance pressure stemming from clients, management, regulations, and limited audit time and costs. These pressures have the potential to impact auditors' independence and objectivity in making professional decisions. Under certain circumstances, compliance pressure can encourage auditors to align audit judgments with the interests of specific parties or to emphasize administrative compliance over assessing the substance of the risks faced. This situation can reduce the quality of audit judgment and increase the likelihood of audit failure.

This research is directed at understanding how the use of AI technology as an aid, the auditor's professional skepticism, and compliance pressures originating from the work environment and regulations contribute to the quality of audit judgments. It is hoped that these findings will contribute theoretically to the development of the integration of technology, auditor behavior aspects in the formation of audit judgments, and managing compliance pressures to support quality audit decision-making.

LITERATURE REVIEW

Audit judgment is the application of relevant auditor knowledge and experience within the framework of auditing, accounting, and professional ethics standards to produce appropriate decisions (Arens et al., 2020). Audit judgment is also viewed as the auditor's decision-making process carried out in situations fraught with uncertainty and risk (Messier & Prawitt, 2014). Meanwhile, (Boynton et al., 2006) explain that audit judgment is essentially the auditor's professional judgment in selecting audit procedures and assessing audit results in accordance with the provisions of audit standards. Audit judgment reflects the auditor's perspective in assessing, interpreting, and responding to audit information obtained, which subsequently influences the process of documenting evidence and determining the audit opinion on the entity's financial statements(Irwanda & Kuntadi, 2024). Audit judgment can also be understood as the auditor's professional judgment in forming an audit opinion based on the evaluation of audit evidence obtained during the audit process, which reflects how the auditor assesses the information, facts, and conditions encountered (Akbar & Kuntadi, 2024). Thus, audit judgment is subjective, but it must be based on sufficient and relevant audit evidence to ensure a credible audit opinion. The accuracy of audit judgment significantly determines audit quality and public trust in the public accounting profession (Fahira et al., 2024).

Artificial intelligence is understood as a field of science that studies how computers can perform tasks previously performed more effectively by humans (Elaine Rich). The concept of Artificial General Intelligence (AGI) describes intelligence as the ability to achieve goals in a wide variety of environments. AI is no longer understood merely as a tool, but as a technological wave that has the potential to redefine global power, economics, and security through its ability to replicate human cognitive activity on a large scale (Suleyman & Bhaskar, 2023). AI technology, particularly machine learning and deep learning, enables systems to learn from historical data and generate data-driven findings that auditors can use in the decision-making process (Abdullah et al., 2024). The use of AI helps auditors analyze financial data, detect anomalies, identify risks, and automate routine audit work, enabling auditors to obtain more comprehensive and relevant audit evidence to form professional judgments (Sahla & Latif, 2023). Thus, AI functions as a supporting technology that improves audit efficiency and quality, but still requires auditor oversight and professional judgment to maintain audit integrity and quality (Ariany, 2025).

Professional skepticism is the auditor's professional attitude of caution in assessing the reasonableness of management assertions. Professional skepticism is an attitude encompassing two main elements: a questioning mind, where auditors must approach audit evidence with the view that misstatements may exist. (Arens et al., 2017). Characteristics of professional skepticism, namely Questioning Mind, Suspension of Judgment, Search for Knowledge, Interpersonal Understanding to understand the motivations of people who provide information, Autonomy, and Self-Esteem/self-confidence to challenge management assumptions. Professional skepticism can be defined as the critical attitude of auditors in evaluating audit evidence to prevent judgmental errors and improve the quality of audit decisions (Hardi et al., 2025). Professional skepticism is characterized by a questioning mindset and critical assessment of the audit evidence obtained, without immediately accepting information presented by management as entirely correct (Sumartono, et al., 2022). Professional skepticism is the auditor's mental attitude and mindset characterized by critical thinking, caution, and a tendency to question and thoroughly evaluate audit evidence before drawing conclusions (Budiadnyani et al., 2024).

Another factor influencing audit judgment is compliance pressure. This factor can pose a dilemma for auditors in consistently applying audit standards. Auditors often face pressure to agree with the accounting treatment or audit results desired by clients or superiors (Arens et al., 2017). Individuals tend to abdicate personal moral responsibility when under orders from authority, which in audit practice can occur when junior auditors are asked to overlook certain misstatements by their superiors. Compliance pressure is also defined as pressure to meet client preferences to maintain a working relationship or ensure the audit opinion aligns with the client's expectations. Compliance pressure has the potential to influence auditors' attitudes, behavior, and decisions, thus directly impacting objectivity and the quality of audit judgment (Kristin et al., 2023). (Jakfar & Supranata, 2025) The level of compliance pressure experienced by the auditor directly impacts the quality of audit judgment and the integrity of the audit results (Wirjono & Fridata, 2023). Auditors facing pressure from superiors to comply with instructions are more likely to follow those instructions (Kusumawaty & Krisnahari, 2022).

Based on this explanation, it is concluded that audit judgment is the result of a complex interaction between the auditor's cognitive abilities, professional attitude,

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technology utilization, and work environment pressures. The differences in previous research findings indicate that the influence of AI, professional skepticism, and compliance pressure on audit judgment still requires further empirical testing.

Table 1. Relevant Previous Research

No	Author (Years)	Previous Research Results	Similarities with this Article	Differences With This Article
1	Muhammad Ikbal Abdullah, Femilia Zahra, Suryadi Hadi (2025)	AI integration encourages auditors to focus on strategic and complex assessments.	Artificial Intelligence influences Audit Judgment.	-
2	Widya Ais Sahlaa, Dwianto Mukhtar Latif (2023)	AI functions as a decision-making support tool, not as a substitute for the professional role of auditors.	Artificial Intelligence influences Audit Judgment	-
3	Vince Ariany (2025)	AI should be positioned as a tool to support audit judgment, not a substitute for the auditor's professional role.	Artificial Intelligence influences Audit Judgment.	-
4	Muhammad Hardi Kasriadi Kamal, Muh. Akob, Annas Lalo (2025)	Professional skepticism has been shown to mediate the influence of task complexity and auditor expertise on audit judgment, making skepticism key in improving the quality of audit decisions.	Professional Skepticism influences Audit Judgment.	Task Complexity and Auditor Expertise Influence Audit Judgment.
5	Sumartono, Yana Ermawati, Tania Meliana Rorong (2023)	Professional skepticism has a positive and significant effect on audit judgment, indicating that the auditor's critical attitude and vigilance are very important in producing quality audit judgment.	Professional Skepticism influences Audit Judgment.	Auditor Independence and Task Complexity have no effect on Audit Judgment.
6	Ni Putu Budiadnyani, Putu Pande R. Aprilyani Dewi (2024)	Auditors with higher levels of skepticism tend to produce higher-quality audit judgments.	Professional Skepticism influences Audit Judgment.	Auditor experience influences Audit Judgment.
7	Endang Raino Wirjono, Vinia Filliati Fridata	Compliance pressure does not affect on audit judgment, especially	-	Compliance Pressure and Auditor Ability

No	Author (Years)	Previous Research Results	Similarities with this Article	Differences With This Article
	(2023)	senior auditors, are able to maintain professionalism even when facing pressure from clients or superiors.		have no effect on Audit Judgment.
8	Fanny Jie Kristin, Cris Kuntadi, Rachmat Pramukty (2023)	Compliance pressure influences audit judgment, where pressure from superiors or clients can encourage auditors to make decisions that deviate from professional standards.	Compliance Pressure influences Audit Judgment.	Time Budget Pressure and Auditor Experience Influence Audit Judgment.
9	Mia Kusumawaty, Kurnia Krisna Hari (2022)	Auditors who receive inappropriate instructions, whether from superiors or from the audited entity, tend to exhibit behavior inconsistent with professional standards.	Compliance Pressure influences Audit Judgment.	Auditor experience influences Audit Judgment.

Source: Research data, 2025

METHOD

This study employs a qualitative approach using a library research method to examine and synthesize relevant theoretical and empirical literature. The research was conducted by reviewing various theories and analyzing the relationships and influences among the variables under investigation. Sources were obtained from textbooks and Sinta-accredited scientific journal articles, accessed both directly through university libraries and online databases such as Google Scholar, Mendeley, and other reputable academic platforms. The literature selection process emphasized relevance, credibility, and contribution to the development of the research framework.

The qualitative literature review was applied consistently in accordance with the study's methodological foundation, which follows an inductive reasoning pattern. This approach allows concepts and interpretations to emerge from the analysis of existing studies without restricting the scope of inquiry at the outset. The qualitative design was chosen because the research is exploratory in nature, aiming to gain a deeper understanding of the phenomena under investigation (DeZoort & Lord, 2017).

RESULTS

Based on the results of the analysis of theoretical studies and relevant previous research results, the discussion of this research is described as follows:

The Influence of Artificial Intelligence on Audit Judgment

Artificial intelligence (AI) influences audit judgment by enhancing auditors' ability to process and analyze large volumes of data efficiently and accurately. Through advanced data analytics, machine learning algorithms, and anomaly detection techniques, AI can identify unusual patterns, detect potential misstatements, and generate risk indicators in a timelier manner than traditional audit procedures. Empirical research by Abdullah et al. (2024) demonstrates that AI has significant potential to improve the effectiveness and overall quality of the audit process, particularly in risk identification and the provision of decision-support information. These findings suggest that AI does not replace professional judgment; rather, it strengthens auditors' analytical capabilities and supports more informed and evidence-based conclusions.

Consistent with these findings, Sahla and Latif (2023) report that AI utilization has a meaningful impact on audit judgment. Auditors who hold positive perceptions regarding the usefulness and functionality of AI systems tend to produce more accurate judgments when evaluating financial statements. Positive attitudes toward AI encourage auditors to integrate technological insights into their evaluation processes, thereby enhancing the quality of their assessments. This indicates that the effectiveness of AI in influencing audit judgment depends not only on the technology itself but also on auditors' acceptance and willingness to use it appropriately within the audit framework.

Furthermore, Ariany (2025) finds that auditors' perceptions of AI reliability and transparency significantly increase their intention to rely on such technology. Trust in AI is shaped by several factors, including the presence of explainable AI features, user control over analytical processes, the reputation of technology providers, and supportive organizational culture. When these factors are present, auditors are more confident in incorporating AI-generated outputs into their professional judgments. Overall, these studies Abdullah, Zahra, and Hadi (2025); Sahla and Latif (2023); and Ariany (2025) collectively affirm that AI is a significant determinant of audit judgment, particularly when supported by trust, transparency, and proper organizational governance.

The Influence of Professional Skepticism on Audit Judgment

Auditors who demonstrate a high level of professional skepticism are generally more cautious in accepting information provided by management without sufficient verification. Professional skepticism requires auditors to maintain a questioning mindset, critically evaluate audit evidence, and remain alert to potential misstatements arising from error or fraud. This attitude reduces the risk of overreliance on management representations and strengthens the quality of audit judgment. By demanding persuasive evidence and considering alternative explanations, skeptical auditors are better positioned to form objective and well-supported conclusions.

Hardi et al. (2025) find that professional skepticism mediates the relationship between task complexity, auditor expertise, and audit judgment among internal auditors. Their study indicates that when auditors face complex tasks, professional skepticism enhances their ability to apply expertise effectively in forming judgments. In this context, skepticism functions as a reinforcing mechanism that ensures technical knowledge is applied critically rather than mechanically. As a result, professional skepticism contributes to greater accountability, transparency, and efficiency in the implementation of internal oversight, thereby improving the reliability of audit outcomes.

Similarly, research conducted by Sumartono et al. (2022) shows that auditors characterized by objectivity, critical analysis, and a questioning mindset are more capable of identifying potential risks, detecting irregularities, and making appropriate audit decisions that prioritize the public interest. These findings are further supported by Budiadnyani et al. (2024), who emphasize that professional skepticism strengthens the integrity and credibility of audit conclusions. Collectively, the studies by Muhammad Hardi Kasriadi Kamal, Muh. Akob, and Annas Lalo (2025); Sumartono, Yana

Ermawati, and Tania Meliana Rorong (2023); and Ni Putu Budiadnyani and Putu Pande R. Aprilyani Dewi (2024) consistently affirm that professional skepticism is a significant factor influencing audit judgment.

The Influence of Compliance Pressure on Audit Judgment

Compliance pressure in the audit context arises when auditors encounter demands from superiors, clients, or organizational policies that may conflict with professional standards and ethical principles. Such pressure can place auditors in a dilemma between adhering to professional responsibilities and maintaining harmonious relationships with clients or supervisors. In practice, obedience pressure may threaten auditor independence and objectivity, particularly when auditors are instructed to adjust findings, overlook certain issues, or accelerate procedures without adequate evidence. As a result, compliance pressure becomes an important behavioral factor that can shape audit judgment, either by reinforcing ethical commitment or by encouraging conformity at the expense of professional standards.

Empirical studies provide evidence that obedience pressure can significantly influence audit judgment. Kristin et al. (2023) find that auditors frequently face pressure from clients and internal parties, which may affect the objectivity of their judgments. Similarly, Kusumawaty and Krisnahari (2022) demonstrate that the higher the level of obedience pressure experienced by auditors, the greater its impact on their audit decisions. Their findings indicate that auditors who receive inappropriate instructions from superiors or the audited entity are more likely to engage in actions that deviate from established auditing standards. These results are consistent with the studies of Fanny Jie Kristin, Cris Kuntadi, and Rachmat Pramukty (2023), as well as Mia Kusumawaty, Kurnia Krisna Hari, and Supriyanto Supriyanto (2022), which collectively affirm that obedience pressure is a significant determinant of audit judgment.

However, not all empirical findings point in the same direction. Wirjono and Fridata (2023) report that obedience pressure does not significantly influence audit judgment. Their study suggests that auditors may be willing to risk losing clients or facing professional consequences in order to preserve integrity and professionalism. This divergence in findings indicates that the impact of obedience pressure may depend on individual ethical commitment, organizational culture, and the strength of professional values upheld by auditors. Therefore, while much of the literature supports the view that obedience pressure affects audit judgment, contextual and personal factors may moderate this relationship.

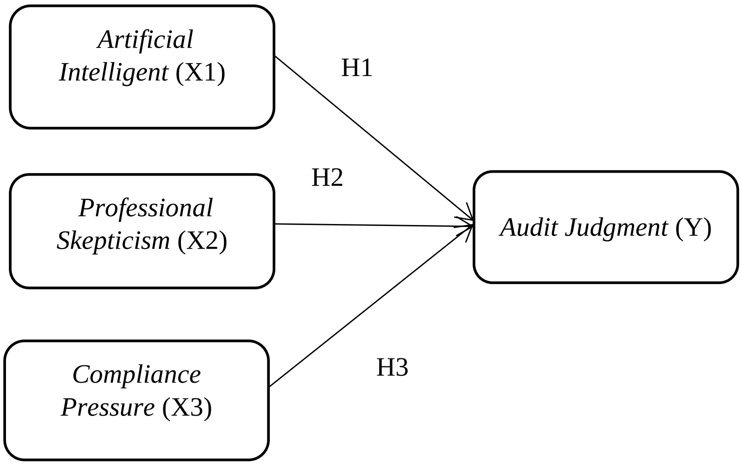
Implications

The findings of this study have important theoretical and practical implications for the development of auditing practices. From a theoretical perspective, the results reinforce the view that audit judgment is shaped by the interaction of technological, behavioral, and organizational factors. Artificial intelligence enhances the quality of audit judgment by improving data analysis and risk detection, while professional skepticism strengthens critical evaluation and objectivity. At the same time, obedience pressure may weaken auditor independence if not properly managed. These findings contribute to the literature by demonstrating that audit judgment cannot be understood solely from a technical standpoint; it must also be examined through ethical and behavioral dimensions. Future research may further explore moderating variables such as organizational culture, ethical climate, and auditor experience in influencing these relationships.

From a practical standpoint, the study highlights the need for audit firms and regulatory bodies to establish balanced strategies. Audit firms should invest in reliable and transparent AI systems while ensuring that auditors receive adequate training to use such technology critically and responsibly. In addition, organizations must strengthen professional skepticism through continuous education, ethical training, and a supportive audit culture. Equally important, firms should implement safeguards to minimize undue obedience pressure, such as clear reporting lines, whistleblowing mechanisms, and strong enforcement of independence policies. By managing technological adoption, reinforcing professional values, and reducing inappropriate pressure, audit institutions can enhance the overall quality and credibility of audit judgments.

Conceptual Framework

Starting from the formulation of the problem, theoretical basis, and relevant previous research findings, this study compiles a conceptual framework that aims to describe the relationship between factors that play a role in forming auditors' audit judgments.



Picture 1. Conceptual Framework

Based on the conceptual framework above, the independent variables, namely AI, Professional Skepticism, and Compliance Pressure, influence Audit Judgment:

1. According to Muhammad Ikbal Abdullah, Femilia Zahra, Suryadi Hadi (2025), Widya Ais Sahlaa, Dwianto Mukhtar Latif (2023), and Vince Ariany (2025), AI significantly influences Audit Judgment.
2. According to Muhammad Hardi Kasriadi Kamal, Muh. Akob, Annas Lalo (2025), Sumartono, Yana Ermawati, Tania Meliana Rorong (2023), and Ni Putu Budiadnyani, Putu Pande R. Aprilyani Dewi (2024) stated that Professional Skepticism influences Audit Judgment.
3. According to Fanny Jie Kristin, Cris Kuntadi, Rachmat Pramukty (2023) and Mia Kusumawaty, Kurnia Krisna Hari, and Supriyanto Supriyanto (2022), compliance pressure influences audit judgment. Research conducted by Raino Wirjono and Vinia Filliati Fridata (2023), which found that compliance pressure does not significantly influence audit judgment.

Based on the formulated problem, theoretical foundation, and prior empirical findings, the conceptual framework illustrates that audit judgment is shaped by the interaction of technological, individual, and organizational factors. Artificial intelligence (AI) is positioned as a technological factor that enhances the quality of audit judgment by improving data analysis, risk identification, and decision-making accuracy. Professional skepticism, as an individual characteristic of auditors, is also identified as a key determinant of audit judgment because it strengthens critical thinking, objectivity, and careful evaluation of audit evidence. Meanwhile, compliance pressure represents an organizational factor that may influence audit judgment, particularly when auditors face demands from superiors or clients that could affect their independence. However, the impact of compliance pressure may vary depending on contextual conditions, ethical commitment, and organizational culture. Overall, the framework emphasizes that audit judgment is not determined by a single factor but by the combined influence of technology, professional values, and workplace pressures.

CONCLUSION

This study underscores that audit judgment is shaped by the dynamic interaction of technological capabilities, individual auditor characteristics, and organizational pressures. The proposed hypotheses reflect the view that artificial intelligence, professional skepticism, and compliance pressure represent three critical dimensions influencing how auditors evaluate evidence and formulate conclusions. The findings imply that audit judgment should be understood as a multidimensional construct, formed through the integration of analytical tools, cognitive attitudes, and the surrounding work environment. Such an understanding broadens the perspective of audit research beyond purely technical considerations.

The implications of this study highlight the necessity for audit firms and regulators to adopt a balanced approach in strengthening audit quality. Technological advancement alone is insufficient without the reinforcement of professional skepticism and the safeguarding of auditor independence from undue pressure. Therefore, institutional policies, ethical standards, and professional training programs must be aligned to ensure that auditors are equipped not only with advanced tools but also with strong moral reasoning and critical judgment skills.

Furthermore, this study opens avenues for future research to explore additional determinants of audit judgment, including task complexity, time allocation, audit budget constraints, budgetary pressure, and auditor ethics. Investigating these factors may provide a more comprehensive understanding of the conditions that enhance or impair audit decision-making, thereby contributing to the continuous improvement of audit practice and professional accountability.

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