UNIVERSITAS ANDALAS

FACULTY OF ECONOMICS AND BUSINESS

DEPARTMENT OF ACCOUNTING

UNDERGRADUATE THESIS

DETERMINANTS OF AUDIT QUALITY PERFORMANCE: THE MODERATING ROLE OF ARTIFICIAL INTELLIGENCE ADOPTION ON AUDITOR'S HUMAN CAPITAL

By

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Thesis Supervisor:

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Submitted in partial fulfilment of the requirements for the degree of Bachelor of Science in Accounting

PADANG

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<table>
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Determinants Of Audit Quality Performance: The Moderating Role of Artificial Intelligence Adoption on Auditor’s Human Capital

Thesis By: Maulana Fikra Habib
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ABSTRACT

This study examines the influence of auditors’ human capital, comprising audit knowledge and skills, digital skills, analytical skills, and professional judgment, on Audit Quality Performance (AQP), and the moderating role of Artificial Intelligence (AI) adoption in these relationships. A quantitative survey was administered to 115 external auditors from Public Accounting Firms (KAP) and the Audit Board of the Republic of Indonesia (BPK). Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The findings show that audit knowledge and skills, analytical skills, professional judgment, and AI adoption each have significant positive effects on AQP. AI adoption also significantly strengthens the relationship between audit knowledge and skills and AQP. Digital skills, however, show no significant direct effect, and AI adoption does not significantly moderate the relationships between digital skills, analytical skills, or professional judgment and AQP. This study advances the audit quality literature by positioning AQP as a direct measure of individual auditor performance, integrating multiple human capital dimensions within Human Capital Theory, and examining AI adoption as a contextual moderator in the Indonesian public and private audit sectors.

Keywords: Audit Quality Performance, Human Capital Theory, Artificial Intelligence Adoption, Auditor Capability, PLS-SEM

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