

Remote Auditing and Audit Quality

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Abstract:

This study investigates the impact of remote auditing on audit quality in Nigeria, with specific focus on audit evidence, auditor independence, and professional skepticism, while examining the moderating role of technological infrastructure. A quantitative survey research design was employed for the study. The target population comprised 500 audit professionals at PwC Nigeria's Lagos office, from which a sample of 222 respondents was selected using purposive and stratified sampling techniques. Data were collected using structured questionnaire and analyzed with descriptive and inferential statistics and regression analysis. The findings reveal that remote auditing significantly enhances audit evidence, independence, and professional skepticism, thereby contributing positively to audit quality. Importantly, technological infrastructure was found to play a dual role: directly improving audit processes and moderating the relationship between remote auditing and audit quality. The interaction effect indicates that the benefits of remote auditing are amplified when supported by secure, efficient, and regularly updated IT systems. The study concludes that technological infrastructure plays a pivotal role, not only as a direct contributor but also as a moderator that amplifies the positive effects of remote auditing. The study therefore recommended that audit firms should prioritize continuous investment in secure and efficient technological infrastructure, including advanced audit software, secure digital platforms, and reliable data storage systems, to maximize the benefits of remote auditing.

Keywords: Remote Auditing, Audit quality, Audit evidence, Auditor independence, Professional skepticism, Technological infrastructure.

1. Introduction

Audit quality is a fundamental concept in Accounting Research, as it determines the extent to which audited financial statements can be relied upon by investors and other stakeholders. Despite its importance, there is no universally accepted definition of audit quality; rather, it is often viewed as the probability that an auditor will both detect and report material misstatements in financial statements. Recent literature emphasizes that audit quality is inherently multidimensional, encompassing the auditor's competence, independence, and adherence to professional standards, as well as the institutional and regulatory environment in which audits are conducted. High audit quality enhances the credibility of financial reporting, reduces information asymmetry, and supports efficient capital allocation, making it a critical pillar of financial market stability (Francis, 2024; El Filali & Harrag, 2025).

Furthermore, contemporary studies highlight that audit quality is shaped by a complex interaction of auditor-related, client-related, and external factors. Key determinants include auditor expertise, professional skepticism, audit firm characteristics, corporate governance structures, and regulatory oversight. Technological advancements and evolving business environments have also introduced new dimensions to audit quality, particularly in relation to the use of data analytics and digital audit tools. However, these developments have simultaneously raised concerns about maintaining audit rigor and ensuring sufficient and appropriate audit evidence. As such, audit quality is increasingly viewed not as a single outcome but as a continuum influenced by both internal audit processes and external institutional pressures, reinforcing the need for continuous improvement in audit practices and regulatory frameworks (Fawziah et al., 2024; Serdouk et al., 2024).

Historically, empirical evidence on audit quality in Nigeria shows a gradual but inconsistent development pattern across firm-level studies. For example, Alu et al (2022) examined Nigerian listed firms and found that audit quality significantly reduces earnings management using discretionary accrual models, confirming that higher audit quality improves financial reporting reliability. Similarly, Asogba et al. (2024), using data from quoted non-financial firms, reported that audit quality has a statistically significant positive effect on financial reporting quality, though the strength of the relationship varies across sectors. In another study, Akinola et al. (2025), based on firms in Southwest Nigeria, found that accounting technology significantly moderates the relationship between audit quality and financial reporting outcomes, indicating that technological adoption enhances audit effectiveness. In contrast, Sani (2025), using audit firms in Nigeria, found that auditors' professional scepticism

significantly improves audit quality, although institutional constraints still weaken overall effectiveness. Earlier supporting evidence by Ahmad (2025) on oil and gas firms showed that artificial intelligence adoption improves audit quality by enhancing data accuracy and detection capabilities. Across these studies covering samples ranging from about 20 to over 100 firms over periods of 5 to 12 years (2011–2025) the consistent finding is that audit quality in Nigeria is positively associated with improved reporting outcomes, but the magnitude and significance of this relationship remain mixed due to differences in firm characteristics, regulatory enforcement, and technological adoption.

Remote auditing refers to the performance of audit procedures using digital technologies without the physical presence of auditors at the client's premises. It emerged prominently during the COVID-19 disruption and has since evolved into a key feature of modern auditing practice. Recent literature conceptualizes remote auditing as a technology-enabled audit approach that relies on tools such as cloud-based systems, video conferencing, and real-time data sharing to obtain audit evidence and conduct client engagements efficiently. However, empirical studies show that while remote auditing enhances flexibility and access to information, it raises concerns about the sufficiency and reliability of audit evidence, particularly in complex audit environments. For instance, evidence from field-based research indicates that fully remote auditing may reduce both the quantity and quality of audit evidence collected, which in turn can negatively affect audit quality outcomes (Jin et al., 2022; Xu & Li, 2025).

In more recent studies, remote auditing is increasingly viewed as part of broader digital transformation in auditing rather than a temporary pandemic response. Systematic reviews show that between 2020 and 2025, audit firms have increasingly adopted remote and hybrid audit models, integrating advanced technologies such as data analytics, artificial intelligence, and cloud computing to improve audit efficiency and decision-making quality. Some studies report that remote auditing can positively influence audit quality when supported by strong technological readiness and robust client systems, as it enables continuous access to financial data and real-time monitoring of transactions (Syam et al., 2025; Jerzak & Daoud, 2025; Akinola et al., 2025; Ahmad, 2025; Harvey et al., 2025). However, other empirical findings suggest that auditor scepticism and professional judgment may be weakened in remote environments due to reduced physical verification and limited observation of client operations (Jin et al., 2022; Xu & Li, 2025; Robi'ah et al., 2025; Syam et al., 2025; Harvey et al., 2025). Overall, the literature indicates that the effect of remote auditing on audit quality is conditional, depending on technological capacity, auditor

competence, and institutional support systems (Trinandari & Pratiwi, 2023; Robi'ah et al., 2025; Syam et al., 2025).

Remote auditing has become increasingly relevant in Nigeria following the global shift toward digital auditing practices accelerated by the COVID-19 pandemic. It refers to the use of digital platforms such as cloud-based accounting systems, video conferencing tools, and real-time data sharing to perform audit procedures without physical presence at client locations. Recent studies indicate that digital transformation tools, including artificial intelligence and advanced accounting information systems, can improve audit efficiency and reporting quality when properly implemented, although their effectiveness depends on technological readiness and auditor competence (Ahmad, 2025; Akinola et al., 2025). In the Nigerian context, where infrastructural and technological constraints persist, the adoption of remote auditing introduces both opportunities for improved efficiency and risks related to audit evidence reliability and professional judgment.

However, audit quality in Nigeria remains a long-standing concern due to persistent institutional and behavioural challenges. Empirical studies have shown that audit quality is significantly influenced by auditor independence, professional scepticism, and governance mechanisms, yet these factors often operate inconsistently across firms. For instance, Alu et al. (2022) found that audit quality significantly reduces earnings management among listed firms in Nigeria, while Asogba et al. (2024) reported that audit quality positively affects financial reporting quality, although the strength of the relationship varies across sectors. Beyond the Nigerian context, Robi'ah et al. (2025) conducted a systematic review on digitalization and audit quality, while Syam et al. (2025) examined the broader digital transformation of auditing. However, none of these studies explicitly isolated remote auditing as a distinct construct within the Nigerian context. This creates a clear research gap, as there is limited empirical evidence on whether remote auditing improves or impairs audit quality in Nigeria, particularly given challenges such as weak technological infrastructure, limited auditor digital competence, and gaps in regulatory enforcement.

Objectives of the Study

1. To examine the effect of remote auditing on audit evidence quality in Nigeria.
2. To investigate the effect of remote auditing on audit independence in Nigeria.
3. To assess the effect of remote auditing on auditor professional skepticism in Nigeria.

4. To determine the moderating role of technological infrastructure on the relationship between remote auditing and audit quality in Nigeria.

Research Hypothesis

H₀₁: Remote auditing has no significant effect on audit evidence quality in Nigeria.

H₀₂: Remote auditing has no significant effect on audit independence in Nigeria.

H₀₃: Remote auditing has no significant effect on auditor professional skepticism in Nigeria.

H₀₄: Technological infrastructure does not significantly moderate the relationship between remote auditing and audit quality in Nigeria.

2. Literature Review

2.1 Conceptual Review

2.1.1 Audit Quality

Audit quality is a central construct in **Accounting Research**, and it reflects the extent to which financial statements are free from material misstatements and can be relied upon by stakeholders. It is commonly defined as the probability that an auditor will detect and report material misstatements in financial reports. Recent studies emphasize that audit quality is multidimensional, comprising audit evidence quality, auditor independence, and professional skepticism. In Nigeria, empirical evidence shows that audit quality significantly reduces earnings management and improves financial reporting reliability, although the strength of this relationship varies across firms and sectors (Alu et al., 2022; Asogba et al., 2024). Despite the efforts of regulatory bodies such as the Financial Reporting Council of Nigeria, audit quality remains inconsistent due to institutional weaknesses and enforcement challenges.

2.1.2 Audit Evidence Quality

Audit evidence quality refers to the reliability, sufficiency, and relevance of information used by auditors in forming their audit opinion. High-quality audit evidence strengthens audit conclusions and enhances the credibility of financial reporting. Recent literature shows that technological tools such as artificial intelligence and advanced audit systems improve access to real-time financial data, thereby enhancing audit evidence quality (Ahmad, 2025). However, in developing economies such as Nigeria, limitations in ICT infrastructure and data verification processes can weaken the reliability of audit evidence, especially in remote auditing environments.

2.1.3 Audit Independence

Audit independence refers to the auditor's ability to remain objective and free from client influence when performing audit engagements. It is a fundamental requirement for ensuring audit credibility. Empirical evidence indicates that auditor independence significantly influences audit quality and financial reporting outcomes (Sani, 2025). However, in Nigeria, independence is often threatened by client pressure, long auditor tenure, and provision of non-audit services. These challenges are further intensified in digital audit environments where reduced physical interaction may increase reliance on client-provided information.

2.1.4 Auditor Professional Skepticism

Professional skepticism is defined as a questioning mindset that critically assesses audit evidence and management assertions. It is essential for detecting fraud and ensuring high audit quality. Recent studies show that professional skepticism is particularly important in remote auditing environments where auditors rely heavily on digital evidence (Robi'ah et al., 2025). In Nigeria, variations in training, experience, and audit environment influence the level of skepticism applied by auditors during engagements.

2.1.5 Remote Auditing

Remote auditing refers to the use of digital technologies to conduct audit procedures without physical presence at the client's premises. It involves tools such as cloud computing, video conferencing, and real-time data analytics. The concept gained prominence during the COVID-19 pandemic, which forced audit firms to adopt digital audit procedures. Recent studies suggest that remote auditing enhances efficiency, reduces costs, and improves access to financial data (Syam et al., 2025). However, it also raises concerns about audit evidence reliability, reduced physical verification, and cybersecurity risks. In Nigeria, poor ICT infrastructure and limited digital skills further constrain the effectiveness of remote auditing.

2.1.6 Technological Infrastructure

Technological infrastructure refers to the availability of ICT tools, internet connectivity, audit software, and digital competence within audit firms. It plays a critical role in determining the success of remote auditing practices. Studies show that strong technological infrastructure enhances audit effectiveness and supports better audit outcomes, while weak infrastructure limits digital audit performance (Akinola et al., 2025). In Nigeria, disparities in ICT infrastructure across audit firms may influence how remote auditing affects audit quality, making technological infrastructure an important moderating variable.

2.2 Theoretical Review

2.2.1 Agency Theory

Agency Theory is one of the most influential frameworks in accounting and auditing research. It was formally developed by Jensen and Meckling (1976) and explains the contractual relationship between principals (owners/shareholders) and agents (managers). The theory assumes that both parties are utility maximizers and that conflicts of interest may arise because agents are typically expected to act in the best interest of principals, but may instead pursue personal goals. This divergence creates agency problems, primarily due to information asymmetry, where managers possess more information about the firm's operations than shareholders.

To mitigate this problem, monitoring mechanisms such as auditing are introduced. External auditors serve as independent third parties who enhance transparency by verifying financial statements and reducing information asymmetry. According to Watts and Zimmerman (1986), auditing plays a critical role in improving the credibility of financial reporting and protecting investors from opportunistic managerial behaviour. The effectiveness of this monitoring function depends largely on auditor independence, competence, and professional skepticism, which are essential for ensuring reliable financial reporting outcomes.

2.2.2 Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) was developed by Davis (1989) as a framework for explaining user acceptance and adoption of new technologies. The model is grounded in the Theory of Reasoned Action and proposes that two key beliefs perceived usefulness and perceived ease of use determine an individual's intention to use a technology, which in turn influences actual system usage.

Perceived usefulness refers to the extent to which a user believes that using a technology will enhance job performance, while perceived ease of use refers to the degree to which the user expects the technology to be free of effort. If users perceive a system as useful and easy to operate, they are more likely to adopt it. TAM has been widely applied across different fields, including accounting, auditing, and information systems, to explain the adoption of digital tools such as enterprise systems, cloud computing, and data analytics platforms. Over time, extended versions of TAM have incorporated additional factors such as organizational support, technological infrastructure, and user experience to better explain technology adoption behaviour in complex environments.

2.2.3 Link Between the Theories and the Study

This study is grounded on Agency Theory and the Technology Acceptance Model (TAM), which together provide a comprehensive explanation of how remote

auditing influences audit quality in Nigeria. The integration of these two theories helps to explain both the *demand side* of auditing (why audit quality is necessary) and the *supply/implementation side* (how remote auditing technologies are adopted and applied in practice).

From the perspective of Agency Theory, audit quality is essential because of the inherent conflict of interest between principals (shareholders) and agents (managers). Managers possess superior information about the firm's operations, creating information asymmetry that may lead to opportunistic behaviour such as earnings manipulation or misreporting. Auditors are therefore appointed to reduce this asymmetry by providing independent assurance on financial statements. High audit quality reflected in strong audit evidence, auditor independence, and professional skepticism ensures that financial reports are credible and decision-useful. In the context of this study, remote auditing introduces a new dimension to the agency relationship. While it allows auditors to access client data digitally, it also reduces physical interaction and direct observation, which may weaken traditional verification mechanisms. This makes audit independence and professional skepticism even more critical, as auditors must rely more on judgment and digital evidence rather than physical inspection. Thus, Agency Theory directly supports the study's dependent variable (audit quality) and its dimensions (audit evidence quality, independence, and skepticism).

On the other hand, the Technology Acceptance Model (TAM) explains how auditors adopt and use remote auditing technologies in practice. TAM posits that technology usage is determined by perceived usefulness and perceived ease of use. In this study, remote auditing is considered effective when auditors believe that digital tools improve audit efficiency, reduce cost, and enhance access to financial information. However, adoption is not automatic; it depends on auditors' perceptions and the availability of supporting infrastructure. In the Nigerian context, challenges such as unstable internet connectivity, inadequate ICT infrastructure, and limited digital competence may reduce the perceived ease of use of remote auditing systems. This, in turn, affects how effectively remote auditing is implemented and how it influences audit outcomes. Therefore, TAM provides a strong theoretical foundation for understanding the independent variable (remote auditing) and the moderating variable (technological infrastructure).

When both theories are integrated, they provide a complete explanatory framework for the study. Agency Theory establishes the need for high-quality auditing to mitigate information asymmetry and protect stakeholders, while TAM explains the mechanism through which remote auditing is adopted and applied

within audit firms. The interaction between these theories suggests that remote auditing will influence audit quality through its impact on audit evidence quality, auditor independence, and professional skepticism, but this relationship is contingent on the level of technological infrastructure available. In other words, even if remote auditing is perceived as useful (TAM), its effectiveness in improving audit quality (Agency Theory outcome) depends on whether the supporting technological environment in Nigeria is adequate. This theoretical integration therefore justifies the study's model and supports the hypothesized relationships among the variables.

2.3 Empirical Review

The emergence of remote auditing has significantly transformed audit practice, particularly following the increased adoption of digital technologies and virtual work environments. Consequently, several empirical studies have examined the implications of remote auditing for audit quality, focusing on issues such as audit evidence, professional skepticism, auditor judgment, and technological innovation.

Jin et al. (2022) conducted a field study in the United States to investigate the effect of remote auditing on audit quality. The study found that remote auditing reduces audit quality because auditors have limited opportunities for physical verification of transactions and assets. The authors further observed that hybrid audit approaches, which combine remote procedures with selective physical inspections, significantly improve the reliability of audit evidence compared with fully remote audits.

Similarly, Xu and Li (2025) examined the relationship between remote auditing and audit evidence in China using empirical analysis. Their findings revealed that the reliability and sufficiency of audit evidence decline in fully remote audit engagements due to restricted physical access to client operations. The study concluded that remote auditing requires stronger digital verification procedures to maintain audit quality.

At the global level, Syam et al. (2025) investigated digital auditing transformation through empirical and literature-based analyses. The authors reported that digital auditing improves audit efficiency, reduces audit completion time, and enhances access to electronic evidence. However, they found that excessive dependence on digital technologies may weaken auditors' professional judgment, particularly when auditing complex transactions requiring critical assessment. In another related study, Syam et al. (2025) emphasized that the adoption of artificial intelligence in auditing enhances audit evidence quality but simultaneously increases the need for greater professional skepticism to ensure the credibility of electronically generated evidence.

Robi'ah et al. (2025) investigated digital auditing and professional skepticism in Indonesia using survey data. The study found that auditors who relied extensively on digital evidence exhibited lower levels of professional skepticism, thereby increasing audit risk. The authors concluded that while remote auditing promotes operational efficiency, auditors must maintain critical professional judgment when evaluating electronic evidence. In another review, Robi'ah et al. (2025) further established that auditor competence strengthens professional skepticism and improves audit quality in digital audit environments.

Harvey et al. (2025) examined automated audit systems in the United States using an experimental research design. The findings showed that digital automation influences the consistency of auditors' professional judgments and improves the speed of audit procedures. Nevertheless, the study warned that excessive reliance on automated systems may reduce auditors' skepticism if system-generated outputs are accepted without sufficient professional evaluation.

Jerzak and Daoud (2025) analyzed remote audit frameworks across Europe and found that the effectiveness of remote auditing depends largely on the integrity, reliability, and security of organizational information systems. Their model-based analysis further demonstrated that high-quality digital infrastructure is essential for maintaining audit quality in remote audit engagements.

Evidence from Nigeria generally presents a more optimistic perspective regarding technology-enabled auditing. Akinola et al. (2025) examined the influence of accounting technology on audit quality and found that technological innovations significantly improve the quality and reliability of audit evidence. The authors further reported that information and communication technology (ICT) strengthens audit effectiveness by facilitating timely access to reliable audit information during remote audit engagements.

Ahmad (2025) investigated the influence of artificial intelligence on audit quality in Nigeria and found that AI significantly improves the accuracy of audit evidence, enhances audit documentation, and supports better audit decision-making. The study concluded that AI serves as an important tool for improving audit quality in increasingly digital audit environments.

Professional skepticism remains a critical determinant of audit quality under remote auditing conditions. Sani (2025) found that professional skepticism significantly improves auditors' judgment during the evaluation of electronic audit evidence, thereby enhancing overall audit quality. The study argued that skepticism becomes even more important where auditors rely predominantly on digital documentation rather than direct physical observation.

Auditor independence has also been identified as an important factor influencing audit quality in remote audit environments. Odum and Kelechi (2023) found that auditor independence significantly improves audit quality by promoting objective professional judgment. However, Sadiq et al. (2023) reported mixed evidence regarding the influence of audit tenure on auditor independence, while Oziegbe and Odien (2022) found that prolonged auditor tenure reduces auditor independence and may consequently impair audit quality. Similarly, Ime et al. (2025) established that audit fees significantly influence auditor independence and ultimately affect audit quality.

Further empirical evidence confirms the importance of audit quality in financial reporting outcomes. Asogba et al. (2024) found that improved audit quality significantly enhances the quality of financial reporting among Nigerian listed companies. Likewise, Chituru et al. (2022) reported that high audit quality reduces earnings management, thereby increasing the credibility and transparency of financial statements.

Overall, the empirical literature suggests that remote auditing offers substantial benefits, including improved operational efficiency, faster audit execution, enhanced documentation, and better utilization of digital technologies. However, studies from the United States, China, Europe, and Indonesia consistently report that remote auditing may reduce audit quality where physical verification is limited, electronic evidence is insufficient, or auditors exhibit reduced professional skepticism. Conversely, evidence from Nigeria indicates that technological innovation, artificial intelligence, auditor competence, professional skepticism, and auditor independence can mitigate these challenges and strengthen audit quality. Despite these findings, empirical evidence remains inconclusive regarding the overall effect of remote auditing on audit quality, particularly in developing economies. This inconsistency provides a strong justification for further investigation into the relationship between remote auditing and audit quality.

2.3.1 Summary of Empirical Review

The empirical literature on remote auditing and audit quality indicates growing scholarly interest in how digital audit practices influence audit outcomes, particularly in relation to audit evidence quality, audit independence, and professional skepticism. Recent studies (2022–2025) consistently show that remote auditing and related digital technologies have a mixed effect on audit quality dimensions.

On audit evidence quality, several studies (e.g., Jin et al., 2022; Xu & Li, 2025; Ahmad, 2025; Syam et al., 2025) suggest that remote auditing improves access to digital information and enhances audit efficiency. However, these studies also

highlight concerns about reduced physical verification, data authenticity, and the reliability of electronically generated evidence.

Regarding audit independence, empirical findings (Odum & Kelechi, 2023; Sadiq et al., 2023; Oziegbe & Odien, 2022) show that independence remains sensitive to auditor-client relationships, audit tenure, and economic dependence. Although digital systems can reduce direct client interference, they may also increase reliance on client-controlled data, potentially weakening independence in some contexts. For professional skepticism, studies (Robi'ah et al., 2025; Sani, 2025; Syam et al., 2025) consistently report that skepticism is essential in modern auditing environments. However, the shift toward remote auditing may reduce auditors' critical evaluation of evidence if not supported by adequate training, experience, and technological competence. Overall, the literature suggests that while remote auditing improves efficiency and access to information, its impact on audit quality is not straightforward and depends heavily on contextual factors such as technological infrastructure and auditor competence.

2.4 Research Gap

Despite the growing body of literature, several important gaps remain. First, most existing studies on remote auditing are non-African or developed-country based, with limited empirical evidence from Nigeria, where infrastructural and institutional conditions differ significantly. Second, many studies (e.g., Jin et al., 2022; Xu & Li, 2025; Syam et al., 2025) focus on general digital auditing or artificial intelligence in auditing rather than isolating remote auditing as a distinct construct. Third, while audit quality is widely studied, most Nigerian studies (e.g., Alu et al., 2022; Asogba et al., 2024) focus on traditional determinants such as audit fees, firm size, and auditor tenure, with little attention to digital audit transformation variables. Fourth, there is a noticeable gap in empirical studies that jointly examine audit evidence quality, audit independence, and professional skepticism as simultaneous dimensions of audit quality within a single remote auditing framework. Finally, very few studies have examined the moderating role of technological infrastructure in shaping the relationship between remote auditing and audit quality, particularly in developing economies like Nigeria. This study, therefore, fills these gaps by providing empirical evidence on how remote auditing influences audit quality dimensions in Nigeria, while also examining the moderating role of technological infrastructure.

3. Methodology

3.1 Research Design

This study adopts a quantitative survey research design to examine the effect of remote auditing on audit quality dimensions at PwC Nigeria's Lagos office. The population consists of 500 audit professionals including associates, senior associates, managers, and partners directly engaged in statutory audit assignments. Using Taro Yamane's formula with a 5% margin of error, a sample size of 222 respondents was determined to ensure representativeness and statistical validity. A purposive sampling technique was employed to target auditors with direct exposure to remote auditing practices, while stratified sampling ensured balanced representation across hierarchical levels. Data were collected through a structured questionnaire administered electronically, reflecting the remote auditing context. The instrument was divided into sections measuring audit evidence quality, audit independence, professional skepticism, and technological infrastructure, with responses captured on a 5-point Likert scale ranging from "Strongly Disagree" to "Strongly Agree."

3.2 Population and Sample Size

The population of this study comprises audit professionals at PwC Nigeria's Lagos office, which serves as the firm's headquarters and largest operational hub. This group includes associates, senior associates, managers, and partners who are directly engaged in statutory audit assignments and have practical exposure to remote auditing practices. For the purpose of this research, the total population is 500 audit staff. Using Yamane's formula with a 5% margin of error, the study determined a sample size of 222 respondents, which ensures representativeness and statistical validity in examining the effect of remote auditing on audit evidence quality, independence, professional skepticism, and the moderating role of technological infrastructure.

3.3 Data Analysis

Data collected from the structured questionnaire were analyzed using both descriptive and inferential statistical techniques. Descriptive statistics such as frequency distributions, percentages, means, and standard deviations were employed to summarize demographic characteristics of respondents and provide an overview of their perceptions of remote auditing and audit quality dimensions. For inferential analysis, the study utilized simple analysis to examine the direct effect of remote auditing on audit evidence quality, audit independence, and professional skepticism. The regression models were specified in line with the study's hypotheses, with audit quality dimensions serving as dependent variables and remote auditing as the independent variable.

All analyses were performed using the Statistical Package for the Social Sciences (SPSS). Statistical significance was tested at the 5% level ($p < 0.05$), and findings were presented in tables and charts for clarity.

3.4 Model Specification

To empirically examine the effect of remote auditing on audit quality, the study specifies the following regression models:

$$AE = \beta_0 + \beta_1 RA_I + \beta_2 TI_I + \epsilon_I \dots\dots\dots 3.1$$

$$AI = \beta_0 + \beta_1 RA_I + \beta_2 TI_I + \epsilon_I \dots\dots\dots 3.2$$

$$APS = \beta_0 + \beta_1 RA_I + \beta_2 TI_I + \epsilon_I \dots\dots\dots 3.3$$

$$AQ = \beta_0 + \beta_1 RA_I + \beta_2 TI_I + \beta_3 (RA \times TI) + \epsilon_I \dots\dots\dots 3.4$$

Where

RA = remote auditing

AQ = audit quality

AE = audit evidence

AI = audit independence

APS = auditor professional skepticism

TI = technological infrastructure (control variable)

RA×TI = moderating variable

β_0 = intercept or constant

β_1, β_2 , and β_3 = slopes of the equations

β_1, β_2

4. Results and Discussion of Finding

Table 4.1: Demography Representation

No.	Item	Option	Frequency	Percentage
1	Gender	Male	124	57.9%
		Female	90	42.1%
2	Age	20–29	68	31.8%
		30–39	74	34.6%
		40–49	46	21.5%
		50 and above	26	12.1%
3	Educational Qualification	B.Sc.	60	28.0%
		M.Sc.	56	26.2%
		MBA	40	18.7%
		PhD	18	8.4%

		Professional Certification (ICAN/ACCA)	40	18.7%
4	Position/Rank	Associate	52	24.3%
		Senior Associate	58	27.1%
		Manager	46	21.5%
		Senior Manager	34	15.9%
		Partner	24	11.2%
5	Years of Audit Experience	Less than 5 years	64	29.9%
		5–10 years	70	32.7%
		11–15 years	46	21.5%
		Above 15 years	34	15.9%
6	Department/Unit	Audit	120	56.1%
		Tax	42	19.6%
		Advisory	34	15.9%
		Other	18	8.4%
7	Employment Status	Full time	186	86.9%
		Contract	20	9.3%
		Internship	8	3.7%

The demographic profile of respondents in Table 4.1 shows a fairly balanced representation across gender, with males accounting for 57.9% and females making up 42.1%. In terms of age distribution, the largest group falls within the 30–39 years bracket (34.6%), followed closely by those aged 20–29 (31.8%). Respondents aged 40–49 represent 21.5%, while those 50 years and above constitute the smallest group at 12.1%.

Educational qualifications reveal a diverse mix: 28.0% hold a B.Sc., 26.2% an M.Sc., and 18.7% an MBA. A smaller proportion possess a PhD (8.4%), while another 18.7% have professional certifications such as ICAN or ACCA. This indicates a workforce with strong academic and professional credentials.

Regarding organizational position, senior associates form the largest category (27.1%), followed by associates (24.3%) and managers (21.5%). Senior managers

represent 15.9%, while partners make up 11.2%, reflecting a spread across different hierarchical levels.

Audit experience varies, with 32.7% having 5–10 years of experience, 29.9% less than 5 years, 21.5% between 11–15 years, and 15.9% above 15 years. This suggests a blend of relatively new entrants and seasoned professionals.

Departmental distribution shows that the majority of respondents (56.1%) work in audit, while 19.6% are in tax, 15.9% in advisory, and 8.4% in other units. Employment status is predominantly full-time (86.9%), with smaller proportions on contract (9.3%) and internship (3.7%).

Table 4.2: Remote Auditing

Statement	SA	A	SD	D	U	Mean	Std. Dev.
Remote auditing tools enable me to perform audit procedures effectively.	72 (33.6%)	98 (45.8%)	12 (5.6%)	20 (9.3%)	12 (5.6%)	3.93	0.98
Conducting audits remotely reduces the timeliness of obtaining sufficient and appropriate audit evidence.	60 (28.0%)	84 (39.3%)	28 (13.1%)	30 (14.0%)	12 (5.6%)	3.71	1.09
Remote auditing improves collaboration and communication with clients compared to traditional face-to-face audits.	40 (18.7%)	76 (35.5%)	36 (16.8%)	42 (19.6%)	20 (9.3%)	3.34	1.18
I encounter challenges in verifying the authenticity of documents when audits are conducted remotely.	68 (31.8%)	92 (43.0%)	18 (8.4%)	24 (11.2%)	12 (5.6%)	3.85	1.04
Remote auditing has increased my	90 (42.1%)	88 (41.1%)	10 (4.7%)	16 (7.5%)	10 (4.7%)	4.09	0.91

reliance on digital platforms and IT infrastructure for audit procedures.							
The quality of audit evidence collected remotely is comparable to that obtained during physical audits.	46 (21.5%)	74 (34.6%)	34 (15.9%)	40 (18.7%)	20 (9.3%)	3.40	1.20
Remote auditing influences my level of professional skepticism during audit engagements.	52 (24.3%)	80 (37.4%)	28 (13.1%)	34 (15.9%)	20 (9.3%)	3.57	1.15

The results in Table 4.2 indicate that respondents generally perceive remote auditing as effective, though with notable challenges. A majority agreed that remote auditing tools enable effective audit procedures (mean = 3.93), and reliance on digital platforms and IT infrastructure has significantly increased (mean = 4.09). However, concerns remain: many auditors reported difficulties in verifying document authenticity (mean = 3.85) and acknowledged that remote audits can reduce the timeliness of obtaining sufficient evidence (mean = 3.71). Collaboration and communication with clients were rated less positively (mean = 3.34), suggesting that virtual interactions may not fully substitute for face-to-face engagement. Similarly, opinions were mixed on whether the quality of remote audit evidence matches that of physical audits (mean = 3.40). Overall, while remote auditing is seen as technologically empowering, it also influences professional skepticism (mean = 3.57) and raises questions about evidence quality and client interaction, highlighting both its strengths and limitations in maintaining audit quality.

Table 4.3: Audit Evidence Quality

Statement	SA	A	SD	D	U	Mean	Std. Dev.
Audit evidence obtained during engagements is sufficient to support audit conclusions.	78 (36.4%)	92 (43.0%)	12 (5.6%)	20 (9.3%)	12 (5.6%)	3.96	0.95

The audit evidence I collect is reliable and verifiable.	70 (32.7%)	96 (44.9%)	14 (6.5%)	22 (10.3%)	12 (5.6%)	3.88	0.99
The quality of audit evidence gathered is comparable across different audit engagements.	52 (24.3%)	84 (39.3%)	28 (13.1%)	30 (14.0%)	20 (9.3%)	3.55	1.14
Audit procedures allow me to obtain evidence in a timely manner.	60 (28.0%)	86 (40.2%)	22 (10.3%)	28 (13.1%)	18 (8.4%)	3.67	1.08
I face challenges in assessing the authenticity of certain audit evidence.	64 (29.9%)	88 (41.1%)	20 (9.3%)	28 (13.1%)	14 (6.5%)	3.76	1.06
Documentation and storage of audit evidence are adequately maintained.	68 (31.8%)	90 (42.1%)	16 (7.5%)	26 (12.1%)	14 (6.5%)	3.81	1.02
Audit evidence collected consistently meets professional and statutory standards.	74 (34.6%)	88 (41.1%)	14 (6.5%)	24 (11.2%)	14 (6.5%)	3.92	0.97

The findings in Table 4.3 suggest that respondents generally perceive audit evidence quality as strong and reliable. Most auditors agreed that the evidence obtained is sufficient to support conclusions (mean = 3.96) and consistently meets professional and statutory standards (mean = 3.92). Reliability and verifiability of evidence also scored highly (mean = 3.88), while documentation and storage practices were considered adequately maintained (mean = 3.81). Timeliness of obtaining evidence was moderately positive (mean = 3.67), though some challenges were noted in assessing authenticity (mean = 3.76). Comparability of evidence across different engagements received a slightly lower mean (3.55), indicating variability depending on context. Overall, the responses reflect confidence in the sufficiency, reliability, and compliance of audit evidence, but also highlight ongoing concerns about authenticity and consistency across engagements.

Table 4.4: Audit Independence

Statement	SA	A	SD	D	U	Mean	Std. Dev.
I am able to maintain professional objectivity when conducting audit engagements.	80 (37.4%)	92 (43.0%)	10 (4.7%)	20 (9.3%)	12 (5.6%)	3.99	0.93
I consistently comply with professional independence standards during audits.	78 (36.4%)	94 (43.9%)	12 (5.6%)	18 (8.4%)	12 (5.6%)	3.98	0.92
I can resist client pressure when making audit decisions.	66 (30.8%)	88 (41.1%)	20 (9.3%)	26 (12.1%)	14 (6.5%)	3.77	1.05
My audit judgments are free from undue influence by management or external parties.	70 (32.7%)	86 (40.2%)	18 (8.4%)	26 (12.1%)	14 (6.5%)	3.78	1.04
I avoid situations that could create conflicts of interest in audit engagements.	74 (34.6%)	90 (42.1%)	14 (6.5%)	22 (10.3%)	14 (6.5%)	3.89	0.97
I am confident that my audit opinions are impartial and unbiased.	76 (35.5%)	88 (41.1%)	14 (6.5%)	22 (10.3%)	14 (6.5%)	3.88	0.98
I uphold independence even when facing challenges in client relationships.	72 (33.6%)	90 (42.1%)	16 (7.5%)	24 (11.2%)	12 (5.6%)	3.86	0.99

The results in Table 4.4 indicate that respondents generally uphold strong audit independence across engagements. Most auditors agreed they are able to maintain professional objectivity (mean = 3.99) and consistently comply with independence standards (mean = 3.98). Confidence in impartial and unbiased audit opinions was also high (mean = 3.88), alongside the ability to avoid conflicts of interest (mean = 3.89). However, slightly lower scores were recorded for resisting client pressure (mean = 3.77) and ensuring judgments are free from undue influence (mean = 3.78), suggesting that external pressures remain a challenge in practice. Upholding independence even in difficult client

relationships was moderately positive (mean = 3.86). Overall, the findings reflect a strong commitment to independence and objectivity, though they also highlight the practical realities of client influence and relationship management in audit engagements.

Table 4.5: Auditor Professional Skepticism

Statement	SA	A	SD	D	U	Mean	Std. Dev.
I critically assess the reliability of audit evidence before drawing conclusions.	82 (38.3%)	90 (42.1%)	12 (5.6%)	18 (8.4%)	12 (5.6%)	4.00	0.92
I maintain a questioning mindset throughout the audit process.	78 (36.4%)	92 (43.0%)	12 (5.6%)	20 (9.3%)	12 (5.6%)	3.96	0.94
I seek corroborating evidence when client explanations appear inconsistent.	74 (34.6%)	88 (41.1%)	14 (6.5%)	24 (11.2%)	14 (6.5%)	3.89	0.97
I remain alert to conditions that may indicate possible misstatement due to fraud or error.	80 (37.4%)	86 (40.2%)	12 (5.6%)	22 (10.3%)	14 (6.5%)	3.95	0.95
I avoid accepting information at face value without adequate verification.	76 (35.5%)	88 (41.1%)	14 (6.5%)	22 (10.3%)	14 (6.5%)	3.88	0.98
I apply professional judgment cautiously when evaluating management assertions.	72 (33.6%)	90 (42.1%)	16 (7.5%)	24 (11.2%)	12 (5.6%)	3.86	0.99
I consistently challenge audit evidence that appears incomplete or contradictory.	70 (32.7%)	88 (41.1%)	18 (8.4%)	26 (12.1%)	12 (5.6%)	3.80	1.02

The results in Table 4.5 show that respondents demonstrate a strong level of professional skepticism in their audit practices. The highest-rated statement was critically assessing the reliability of audit evidence before drawing conclusions (mean = 4.00), followed closely by maintaining a questioning mindset throughout the audit process (mean = 3.96) and remaining alert to possible misstatements due to fraud or error (mean = 3.95). Seeking corroborating evidence when client explanations appear inconsistent (mean = 3.89) and avoiding acceptance of information at face value without verification (mean = 3.88) also received high agreement. Applying professional judgment cautiously (mean = 3.86) and challenging incomplete or contradictory evidence (mean = 3.80) were slightly lower but still positive. Overall, the findings suggest that auditors consistently uphold skepticism, with strong emphasis on critical assessment, verification, and vigilance against potential misstatements, reinforcing the integrity of audit engagements.

Table 4.6: Technological Infrastructure

Statement	SA	A	SD	D	U	Mean	Std. Dev.
My organization provides adequate IT infrastructure to support audit activities.	78 (36.4%)	92 (43.0%)	12 (5.6%)	20 (9.3%)	12 (5.6%)	3.96	0.94
The technological tools available enhance the efficiency of my audit work.	80 (37.4%)	90 (42.1%)	12 (5.6%)	20 (9.3%)	12 (5.6%)	3.97	0.93
I have access to secure digital platforms for storing and retrieving audit evidence.	74 (34.6%)	88 (41.1%)	14 (6.5%)	24 (11.2%)	14 (6.5%)	3.89	0.97
The IT systems in place ensure the confidentiality and integrity of audit data.	76 (35.5%)	86 (40.2%)	14 (6.5%)	24 (11.2%)	14 (6.5%)	3.87	0.98

My organization invests regularly in upgrading technological infrastructure for auditing.	70 (32.7%)	84 (39.3%)	18 (8.4%)	28 (13.1%)	14 (6.5%)	3.73	1.05
The available technological infrastructure reduces delays in audit processes.	72 (33.6%)	86 (40.2%)	16 (7.5%)	28 (13.1%)	12 (5.6%)	3.77	1.02
I am confident that the technological infrastructure supports compliance with professional audit standards.	76 (35.5%)	88 (41.1%)	14 (6.5%)	24 (11.2%)	12 (5.6%)	3.88	0.98

The results in Table 4.6 highlight that respondents generally view their organizations' technological infrastructure as supportive of audit activities. Adequate IT infrastructure (mean = 3.96) and efficiency-enhancing technological tools (mean = 3.97) received the highest ratings, showing strong confidence in the systems provided. Access to secure digital platforms (mean = 3.89) and IT systems ensuring confidentiality and integrity (mean = 3.87) were also positively rated, reflecting trust in data security. However, investment in upgrading infrastructure scored slightly lower (mean = 3.73), suggesting that while current systems are effective, continuous improvement may be lacking. Similarly, reducing delays in audit processes (mean = 3.77) was moderately positive, indicating room for optimization. Overall, auditors expressed confidence that technological infrastructure supports compliance with professional standards (mean = 3.88), reinforcing the importance of IT in enabling effective and secure remote auditing.

Inferential Statistics

Objective One: To find the effect of Remote Audit on Audit Evidence

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.742	0.551	0.546	0.612

a. Predictors: (Constant), Remote Audit, Technological Infrastructure

ANOVA

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	102.45	2	51.23	136.78	0.000
Residual	83.45	211	0.40		
Total	185.90	213			

a. Dependent Variable: Audit Evidence

b. Predictors: (Constant), Remote Audit, Technological Infrastructure

Coefficients

Model	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	T	Sig.
Constant (β_0)	0.842	0.192	—	4.38	0.000
Remote Audit (RA)	0.412	0.067	0.468	6.15	0.000
Technological Infrastructure (TI)	0.356	0.059	0.421	6.03	0.000

a. Dependent Variable: Audit Evidence

The results show a strong and statistically significant relationship. The model summary indicates that Remote Audit and Technological Infrastructure together explain 55.1% of the variance in Audit Evidence ($R^2 = 0.551$, Adjusted $R^2 = 0.546$), which is a substantial level of explanatory power. The ANOVA results confirm the model's significance ($F = 136.78$, $p < 0.05$), meaning the predictors reliably influence audit evidence quality.

Looking at the coefficients, both Remote Audit ($\beta = 0.468$, $p < 0.05$) and Technological Infrastructure ($\beta = 0.421$, $p < 0.05$) have positive and significant effects on audit evidence. This implies that effective use of remote auditing practices and robust technological infrastructure enhance the sufficiency, reliability, and overall quality of audit evidence. The constant ($\beta_0 = 0.842$, $p <$

0.000) further suggests that even without these predictors, there is a baseline level of audit evidence quality, but the inclusion of Remote Audit and IT infrastructure substantially improves outcomes.

In summary, the findings demonstrate that remote auditing, supported by strong technological infrastructure, positively impacts the quality of audit evidence, reinforcing the importance of digital tools and systems in modern audit practices.

Objective Two: To find the effect of Remote Audit on Audit Independence

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.726	0.527	0.522	0.635

a. Predictors: (Constant), Remote Audit, Technological Infrastructure

ANOVA

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	98.34	2	49.17	121.72	0.000
Residual	85.56	211	0.41		
Total	183.90	213			

a. Dependent Variable: Audit Independence

b. Predictors: (Constant), Remote Audit, Technological Infrastructure

Model	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.
Constant (β_0)	0.902	0.205	—	4.40	0.000
Remote Audit (RA)	0.398	0.071	0.452	5.61	0.000
Technological Infrastructure (TI)	0.362	0.063	0.436	5.75	0.000

a. Dependent Variable: Audit Independence

The model summary indicates that Remote Audit and Technological Infrastructure together explain 52.7% of the variance in Audit Independence ($R^2 = 0.527$, Adjusted $R^2 = 0.522$), which demonstrates substantial explanatory power. The ANOVA confirms the overall model is statistically significant ($F = 121.72$, $p < 0.05$), meaning the predictors reliably influence audit independence.

Examining the coefficients, both Remote Audit ($\beta = 0.452$, $p < 0.05$) and Technological Infrastructure ($\beta = 0.436$, $p < 0.05$) have positive and significant effects. This suggests that effective remote auditing practices and strong IT infrastructure enhance auditors' ability to maintain independence, resist client pressure, and uphold professional objectivity. The constant ($\beta_0 = 0.902$, $p < 0.05$) indicates a baseline level of independence, but the inclusion of these predictors significantly strengthens it. The findings demonstrate that remote auditing, when supported by adequate technological infrastructure, positively impacts audit independence. This reinforces the idea that digital tools not only facilitate audit processes but also safeguard auditors' impartiality and professional standards in remote environments.

Objective Three: To find the effect of Remote Audit on Auditor Professional Skepticism

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.738	0.544	0.539	0.621

a. Predictors: (Constant), Remote Audit, Technological Infrastructure

ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	105.12	2	52.56	136.36	0.000
Residual	81.34	211	0.39		
Total	186.46	213			

a. Dependent Variable: Auditor Professional Skepticism

b. Predictors: (Constant), Remote Audit, Technological Infrastructure

COEFFICIENTS

Model	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.
Constant (β_0)	0.874	0.188	—	4.65	0.000

Remote Audit (RA)	0.406	0.066	0.462	6.15	0.000
Technological Infrastructure (TI)	0.348	0.061	0.417	5.70	0.000

a. Dependent Variable: Auditor Professional Skepticism

The analysis reveals a strong and significant relationship. The model summary shows that Remote Audit and Technological Infrastructure together explain 54.4% of the variance in professional skepticism ($R^2 = 0.544$, Adjusted $R^2 = 0.539$), which is a substantial level of explanatory power. The ANOVA results confirm the model's overall significance ($F = 136.36$, $p < 0.000$), indicating that the predictors reliably influence auditors' skeptical behavior.

Looking at the coefficients, Remote Audit ($\beta = 0.462$, $p < 0.000$) and Technological Infrastructure ($\beta = 0.417$, $p < 0.000$) both have positive and significant effects. This means that auditors who engage in remote auditing, supported by strong IT systems, are more likely to maintain a questioning mindset, critically assess evidence, and remain alert to potential misstatements. The constant ($\beta_0 = 0.874$, $p < 0.000$) suggests a baseline level of skepticism, but the inclusion of these predictors significantly strengthens it.

In essence, the findings demonstrate that remote auditing, when underpinned by robust technological infrastructure, enhances auditors' professional skepticism. This reinforces the idea that digital tools not only facilitate audit procedures but also sharpen auditors' vigilance, critical judgment, and resistance to accepting information at face value.

Objective Four: To Determine the Moderating Role of Technological Infrastructure on the Relationship between Remote Auditing and Audit Quality in Nigeria.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.781	0.610	0.604	0.585

a. Predictors: (Constant), Remote Audit, Technological Infrastructure, Interaction Term

ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	113.42	3	37.81	110.62	0.000
Residual	72.04	210	0.34		
Total	185.46	213			

a. Dependent Variable: Audit Quality

- b. Predictors: (Constant), Remote Audit, Technological Infrastructure, Interaction Term

Coefficients

Model	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.
Constant (β_0)	0.812	0.176	—	4.61	0.000
Remote Audit (RA)	0.324	0.062	0.368	5.23	0.000
Technological Infrastructure (TI)	0.298	0.058	0.356	5.14	0.000
RA $\times$ TI (Interaction)	0.142	0.049	0.192	2.90	0.004

Audit Quality

The results for Objective Four clearly highlight the moderating role of technological infrastructure in the relationship between remote auditing and audit quality. While both Remote Audit ($\beta = 0.368$, $p < 0.000$) and Technological Infrastructure ($\beta = 0.356$, $p < 0.000$) independently contribute positively to audit quality, the interaction term (RA $\times$ TI) is particularly important. The significant positive coefficient ($\beta = 0.192$, $p = 0.004$) shows that technological infrastructure strengthens the effect of remote auditing on audit quality.

This means that when organizations invest in robust IT systems such as secure platforms, efficient audit software, and reliable digital tools the benefits of remote auditing are amplified. Remote auditing alone improves audit quality, but its effectiveness is considerably higher when supported by strong technological infrastructure. In practice, auditors working in well-equipped digital environments are better able to collect reliable evidence, maintain independence, and exercise professional skepticism, all of which enhance overall audit quality. In summary, the interaction effect demonstrates that technological infrastructure is not just a supporting factor but a critical moderator: it magnifies the positive impact of remote auditing, ensuring that audit quality in Nigeria meets professional and statutory standards even in a remote context.

Discussion of Findings

The findings demonstrate that remote auditing has a significant positive impact on audit quality, but this relationship is considerably strengthened by the presence of robust technological infrastructure. Remote auditing enhances the

sufficiency of audit evidence, supports independence, and sharpens professional skepticism, yet the moderating effect of IT systems shows that these benefits are amplified when auditors operate in secure and efficient digital environments. This is consistent with earlier studies such as those by Al-Qatamin and Salleh (2020), who found that technological tools improve the reliability of audit evidence, and by Knechel et al. (2019), who emphasized that digital platforms enhance auditors' ability to maintain independence and exercise skepticism. The interaction effect observed here confirms that technology does not simply facilitate remote auditing but magnifies its impact on audit quality.

These results also align with prior research in Nigeria and other emerging economies, where scholars such as Okolie and Izedonmi (2014) highlighted the importance of infrastructure in ensuring audit credibility. Similarly, recent findings by IAASB (2021) stressed that remote auditing requires strong IT support to safeguard confidentiality and ensure compliance with professional standards. By integrating these perspectives, the current study shows that technological infrastructure is not just a supportive factor but a critical moderator that determines whether remote auditing can achieve high-quality outcomes. This reinforces the need for audit firms to invest continuously in digital systems, as doing so ensures that remote audits meet statutory requirements and maintain stakeholder trust in financial reporting.

5 Conclusion and Recommendations

5.1 Conclusion

The study establishes that remote auditing significantly enhances audit quality by improving audit evidence, reinforcing auditor independence, and strengthening professional skepticism. However, the findings also reveal that technological infrastructure plays a pivotal role, not only as a direct contributor but also as a moderator that amplifies the positive effects of remote auditing. In contexts where IT systems are secure, efficient, and regularly updated, auditors are better equipped to collect reliable evidence, maintain objectivity, and exercise skepticism, ultimately ensuring higher audit quality. This underscores the importance of digital transformation in the audit profession, particularly in Nigeria, where reliance on remote auditing is growing.

5.2 Recommendations

1. **Investment in IT Infrastructure:** Audit firms should prioritize continuous investment in secure and efficient technological infrastructure, including advanced audit software, secure digital platforms, and reliable data storage systems, to maximize the benefits of remote auditing.

2. Capacity Building: Auditors should be trained to effectively use digital tools and platforms, ensuring they can adapt to evolving technological environments while maintaining professional standards.
3. Policy and Regulation Support: Regulatory bodies should provide clear guidelines and frameworks that encourage the integration of technology into audit practices, ensuring compliance with statutory and professional standards.
4. Strengthening Data Security: Firms must enhance cybersecurity measures to safeguard the confidentiality and integrity of audit evidence, thereby reinforcing trust in remote audit processes.
5. Continuous Monitoring and Evaluation: Organizations should regularly assess the effectiveness of their technological infrastructure and remote auditing practices to identify gaps and implement improvements that sustain audit quality.

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Questionnaire

Research Topic: Remote Auditing and Audit Quality

Section A: Demographic Information

Please tick (✓) the appropriate option.

1. Gender: ☐ Male ☐ Female
2. Age: ☐ 20–29 ☐ 30–39 ☐ 40–49 ☐ 50 and above
3. Educational Qualification: ☐ B.Sc. ☐ M.Sc. ☐ MBA ☐ PhD ☐ Professional Certification (ICAN/ACCA)
4. Position/Rank: ☐ Associate ☐ Senior Associate ☐ Manager ☐ Senior Manager ☐ Partner
5. Years of Audit Experience: ☐ Less than 5 years ☐ 5–10 years ☐ 11–15 years ☐ Above 15 years
6. Department/Unit: ☐ Audit ☐ Tax ☐ Advisory ☐ Other: _____
7. Employment Status: ☐ Full-time ☐ Contract ☐ Internship

Strongly Agree (SA) = 5, Agree (A) = 4, Strongly Disagree (SD) = 3, Disagree (D) = 2, Undecided (U) = 1

REMOTE AUDITING

No.	Statement	SA	A	SD	D	U	Mean	Std. Dev.
1	Remote auditing tools (e.g., video conferencing, digital platforms) enable me to perform audit procedures effectively.							
2	Conducting audits remotely reduces the timeliness of obtaining sufficient and appropriate audit evidence.							
3	Remote auditing improves collaboration and communication with clients compared to traditional face-to-face audits.							
4	I encounter challenges in verifying the authenticity of documents when audits are conducted remotely.							
5	Remote auditing has increased my reliance on digital platforms and IT infrastructure for audit procedures.							
6	The quality of audit evidence collected remotely is comparable to that obtained during physical audits.							
7	Remote auditing influences my level of professional skepticism during audit engagements.							

Audit Evidence Quality

No.	Statement	SA	A	SD	D	U	Mean	Std. Dev.
1	Audit evidence obtained during engagements is sufficient to support audit conclusions.							
2	The audit evidence I collect is reliable and verifiable.							
3	The quality of audit evidence gathered is comparable across different audit engagements.							

4	Audit procedures allow me to obtain evidence in a timely manner.							
5	I face challenges in assessing the authenticity of certain audit evidence.							
6	Documentation and storage of audit evidence are adequately maintained.							
7	Audit evidence collected consistently meets professional and statutory standards.							

Audit Independence

No.	Statement	SA	A	SD	D	U	Mean	Std. Dev.
1	I am able to maintain professional objectivity when conducting audit engagements.							
2	I consistently comply with professional independence standards during audits.							
3	I can resist client pressure when making audit decisions.							
4	My audit judgments are free from undue influence by management or external parties.							
5	I avoid situations that could create conflicts of interest in audit engagements.							
6	I am confident that my audit opinions are impartial and unbiased.							
7	I uphold independence even when facing challenges in client relationships.							

Auditor Professional Skepticism

No.	Statement	SA	A	SD	D	U	Mean	Std. Dev.
1	I critically assess the reliability of audit evidence before drawing conclusions.							

2	I maintain a questioning mindset throughout the audit process.							
3	I seek corroborating evidence when client explanations appear inconsistent.							
4	I remain alert to conditions that may indicate possible misstatement due to fraud or error.							
5	I avoid accepting information at face value without adequate verification.							
6	I apply professional judgment cautiously when evaluating management assertions.							
7	I consistently challenge audit evidence that appears incomplete or contradictory.							

Technological Infrastructure

No.	Statement	SA	A	SD	D	U	Mean	Std. Dev.
1	My organization provides adequate IT infrastructure to support audit activities.							
2	The technological tools available enhance the efficiency of my audit work.							
3	I have access to secure digital platforms for storing and retrieving audit evidence.							
4	The IT systems in place ensure the confidentiality and integrity of audit data.							
5	My organization invests regularly in upgrading technological infrastructure for auditing.							
6	The available technological infrastructure reduces delays in audit processes.							
7	I am confident that the technological infrastructure supports compliance with professional audit standards.							