

THE ROLE OF COMPUTER ASSISTED AUDIT TECHNIQUES, PROFESSIONAL SKEPTICISM AND REMOTE AUDITING ON QUALITY OF AUDIT IN PUBLIC ACCOUNTANT OFFICE

PERAN TEKNIK COMPUTER ASSISTED AUDIT, PROFESIONAL SKEPTICISM DAN REMOTE AUDITING TERHADAP KUALITAS AUDIT DI KANTOR AKUNTAN PUBLIK

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ABSTRACT

This study aimed to test hypotheses and produce empirical evidence about the effect of remote auditing, computer assisted audit techniques, and professional skepticism on audit quality. The data research were gathered using a questionnaires distributed to 100 external auditors working at public accountant firm in DKI Jakarta. The research sample was determined using the purposive sampling. Data were analyzed using IBM SPSS 26 software. The results toward the data showed that remote auditing have a positive effect on audit quality, computer assisted audit techniques have a positive effect on audit quality, and professional skepticism have a positive effect on audit quality. Meanwhile, remote auditing, computer assisted audit techniques, and professional skepticism simultaneously effect on audit quality.

Keywords: Remote Auditing, Computer Assisted Audit Techniques, Professional Skepti, Audit Quality

ABSTRAK

Penelitian ini bertujuan untuk menguji hipotesis dan menghasilkan bukti empiris tentang pengaruh audit jarak jauh, teknik audit berbantuan komputer, dan skeptisisme profesional terhadap kualitas audit. Pengumpulan data penelitian menggunakan kuesioner yang dibagikan kepada 100 auditor eksternal yang bekerja pada Kantor Akuntan Publik di DKI Jakarta. Sampel penelitian ditentukan dengan menggunakan purposive sampling. Data dianalisis dengan menggunakan perangkat lunak IBM SPSS 26. Hasil terhadap data menunjukkan bahwa audit jarak jauh berpengaruh positif terhadap kualitas audit, teknik audit berbantuan komputer berpengaruh positif terhadap kualitas audit, dan skeptisisme profesional berpengaruh positif terhadap kualitas audit. Sementara itu, audit jarak jauh, teknik audit berbantuan komputer, dan skeptisisme profesional berpengaruh secara simultan terhadap kualitas audit.

Kata Kunci: Audit Jarak Jauh, Teknik Audit Berbantuan Komputer, Skeptisisme Profesional, Kualitas Audit

INTRODUCTION

Financial reports represent the end result of the accounting process which assists stakeholders in making decisions. Financial reports generally include a balance sheet, income statement, statement of changes in

equity, statement of cash flows, and notes to financial statements. Many parties who have an interest in the financial statements of a company, namely directors, commissioners, investors, creditors, stakeholders, tax authorities, or other parties that are not

directly related to the company's operations also require financial reports as a basis for decision making. According to IAI (2009), the goal of financial reports is to give users of the reports information about an entity's financial status, financial performance, and cash flows that they may use to make decisions regarding their

The company's financial statements need to be accounted for for the truth after being declared free from an error or fraud so that in this case the professional role of a public accountant or auditor is required. Examination of the financial statements conducted by the auditor is carried out to assess the fairness of the financial statements based on the applicable principles. With the increasing need for professional auditor services as an independent party, it requires the auditor services profession to improve its performance so that it can produce quality audit reports that can be relied upon for those who need them.

(Arens, et al, 2017) demonstrated that the process of auditing is one of gathering and assessing informational evidence in order to ascertain and report the degree of concordance between information and preset criteria. Based on this understanding, it means that the auditor in carrying out the audit process must ensure that the information in the auditee's financial statements has been stated in accordance with certain criteria. The general standards, field work standards, and reporting standards of the Statement of Auditing Standards (PSA) No. 01 Section 150 of the Indonesian Association of Public Accountants (IAPI) must be followed by an auditor. An audit carried out based on these auditing standards will provide an adequate basis for the auditor in providing an opinion or opinion on the

financial statements. The opinion issued by the auditor can show the quality of a company or entity. So that in giving a fairness opinion, the auditor must really consider it from various aspects and of course must see how many findings there are in that particular entity.

The audit's quality High audit quality will result in pertinent and trustworthy financial reporting, therefore this is crucial. Based on the Regulation of the Minister for Administrative Reform No.Per/05/M.Pan/03/2008 the auditor must carry out his duties and functions effectively, by preparing audit work papers, planning, coordinating and assessing the effectiveness of follow-up audits, as well as the consistency of audit reports. The Public Accountant Professional Standards (SPAP) also states that an audit conducted by an auditor is said to be of high quality if it meets auditing standards and quality control standards.

Quality audit is defined as the probability that an auditor discovers and reports a violation in the auditee's accounting system. Audit quality aims to improve the results of audit performance on the auditee's financial statements in examining the existence of material misstatements in the financial statements. In addition, the results of audit quality are used to increase the credibility of financial reports for users of accounting information, especially shareholders or investors (De Angelo, 1981). There are cases indicating that the auditor has violated the Accounting Standards (SA), Public Accountant Professional Standards (SPAP), and the Public Accountant Code of Ethics, causing a decrease in audit quality and the trust of service users. The following are several cases involving auditors and Public Accounting Firms in Indonesia which have led to a decrease in audit quality.

In addition, the work of auditors faces extraordinary challenges in maintaining the quality of their audit reports amidst the rapid progress and technological developments in the early 21st century which then brought about the phenomenon disruption era. Disruption is not just a small change, but also a change that can change the fundamental order. The era of disruption has not only changed the face of the media and the industry that supports it, but also changed our way of communicating, attitudes and behavior. The issue of audit quality is something that continues to develop and is increasingly being researched by many parties to improve the current audit process. Mental strength and social skills in dealing with developments and competition are the focus of auditors in facing the Disruption era. The problems of this era are not only limited to technical skills, but what is equally important is the auditor's ability to adapt to the changes that occur (Rahayu, 2021).

Development in formation Technology which is very rapid has led to extraordinary transformations in managing information. This development has direct implications for auditors who carry out their audit process through assisted or computer-based systems. Auditors must update their knowledge in order to be able to use computers, such as how to start programs, process data via a computer, audit information processed via a computer, take samples, analyze data, and test transactions via a computer.

Today, technology is something that cannot be separated from the audit process. Moreover, during the Covid-19 pandemic that emerged in early 2020 in Indonesia, it has caused large-scale changes in the way of life of the community, including auditors.

According to Appelbaum, et al (2020), the start of the Covid-19 pandemic has resulted in great pressure on auditors to find alternative ways of gathering audit evidence, audit procedures, and practical considerations to support audit quality. The Indonesian Institute of Certified Public Accountants (IAPI) responded to this challenge in a technical new flash issued in October 2020. The essence of the contents of the technical new flash is to discuss guidelines for alternative considerations in testing the calculation and observation of inventories during the Covid-19 pandemic.

Pandemic Covid-19, which limits the space for auditor services to carry out their audit procedures, encourages optimization of the use of technological resources. A number of auditors at KAP normalize new habits to quickly adapt and understand how to utilize existing technological resources such as Information and Communication Technology (ICT), audit software (ATLAS, ACL, IDEA, SQL Server), and audit hardware (drones and computers) as well Internet of Things (IoT). The goal is to be able to analyze and develop the data needed by the auditor in the inspection process. All of these technologies have begun to be facilitated by each KAP to make it easier for auditors in their audit work. The use of technology in audits has become a habit for auditors and is thought to be applied on an ongoing basis due to the uncertainty of the Covid-19 pandemic,

Limited access to obtaining audit evidence can cause the auditor to form a wrong opinion about the presentation of financial statements which can affect the resulting audit quality. The public considers that the financial statements that have been examined by the auditors can be trusted for their reliability. Users

of financial reports will certainly trust audited financial statements if the audit process is of high quality (Santoso and Riharjo, 2020). An auditor can be said to be of high quality if he is able to find and dare to disclose any elements of error in the financial statements. The quality of the auditor can also be seen if misstatements can be found in the company's financial statements (Sukmayanti, et al, 2020). In this study there are factors that can affect audit quality, namely remote auditing.

Voluntary Sustainability Standards which focus on audit certification and audit functions, provide understanding of remote auditing which can also be referred to as remote assessment, nothing but an assessment facility from different locations that can be categorized as a physical presence with the use of information and communication technology. In a report made by IIA Indonesia (2020) reports that the process carried out in remote auditing is quite challenging and requires careful audit planning. Not stopping at planning, the audit process, starting from document inspection, physical field observations, to conducting interviews, also requires a high level of accuracy from the auditor.

Basically, remote auditing was implemented before the Covid-19 pandemic (Teeter, et al, 2010). Remote auditing has been around for a long time, but its implementations have only been optimized in the last two years. Remote auditing as an audit innovation was initially developed to expand the audit scope, reduce travel costs and increase audit time efficiency. In addition, the use of remote audits is also intended to audit remote, difficult to reach or remote locations. For example, the auditor must conduct an examination of the existence of a

client's land or plantation assets that are located far away, so that it requires high costs to go there directly.

Implementation the duties of an auditor cannot be separated from technological assistance, for example in order to build good communication with clients and co-workers in a team. With the existence of technology, it can assist auditors in completing each audit process and also makes it easier to make audit reports with the help of certain software. Technology can also assist in documenting important files related to work. The use of information technology in the audit process is also known as Computer Assisted Audit Techniques (CAATs) or Computer Assisted Audit Techniques (TABK). CAATs are simply the use of computers in auditing activities. CAATs are an auditor's tool in achieving audit objectives with reference to audit procedures that are specific to testing data and software. Reporting from itjen.dephub. go.id (2019), CAATs are the use of computers in audit activities that are useful for collecting and evaluating electronic data to become audit evidence. To be able to obtain and evaluate data in electronic form, the auditor must understand the techniques for accessing and analyzing electronic data.

In theory, the use of CAATs will greatly affect the auditor's work system because information technology will improve the auditor's ability to store, capture, analyze, and process large amounts of information (Tarek and Basouny, 2017). That is, information technology will affect the auditor starting from the audit planning stage, audit implementation and testing, audit completion and audit reporting. In addition, information technology will also be able to reduce audit operational costs (Magablih, 2019). The existence of CAATs can assist auditors in

completing each audit process and also facilitate the preparation of audit reports with the help of certain software, such as Generalized Audit Software (ACL, IDEA, SAS, SESAM, Arbutus), Spreadsheet Application (MS. Excel, Lotus-123), Quatro-Pro, OpenOffice),

According to Tedjasuksmana (2021), the inspection approach in remote auditing can be carried out by combining evidence that is categorized as digital evidence. Several considerations that can be put forward in this approach, for example the validity of the data obtained. The existence of this remote auditing should consider the quality and security of data from the auditee. The security guarantee for storing audit evidence in digital form is questionable. Another consideration related to digital data matters besides security is the accuracy of the existing data. The various possibilities for digital data manipulation cannot be underestimated. The auditor must have other considerations in the form of steps that must be taken through the validity of the data.

From the description above, it can be concluded that stakeholders demand trust, integrity and privacy for the use of computer-assisted audit techniques. Testing aspects of the security system, especially for privileged access, refers to system security, here covering physical security of computer system devices (physical security), security of access to the system (access security), security against external intruders (hacker protection), and security of system documentation as organizational assets.

See that the quality of documents related to the examination must meet reliability, merely wanting to emphasize that the professional

activities and services of the auditor require professional skepticism (IAPI, 2020). Based on SKPN No. 1 of 2017, an attitude of professional skepticism means that auditors must be able to make critical decisions with a mind that always questions the adequacy and accuracy of evidence obtained during examinations. Research by Sadikin et al. (2022) shows that professional skepticism has a positive effect on audit quality. This shows that the higher the attitude of professional skepticism the auditor has in carrying out audit procedures, the higher the quality of the audit results they have. Auditors who have a high professional skepticism attitude will make the auditor always look for more and more detailed information than an auditor who has a low professional attitude. To conduct a quality audit, professional skepticism is the main requirement that must be possessed by every auditor. Therefore, auditors are required to maintain this attitude wherever they work.

The topic of audit quality is still interesting to discuss because the end result of an audit process is to produce a quality audit. Remote Auditing, CAATs, and Professional Skepticism is a combination of factors from the practical, technological and human sides of Audit Quality. This research is a replication of research conducted by (Zhafirah, et al, 2022). However, researchers made modifications to the research independent variables and research samples. The difference between this study and previous research is as follows: the addition of independent variables. In this study, researchers used Remote Auditing, CAATs, and Professional Skepticism variables. Whereas previous research only used the independent variable Remote Auditing, the dependent

variable Audit Quality, and the moderating variable of Audit Information Technology; The sample used in this study is an auditor at a Public Accounting Firm in DKI Jakarta. While the previous research samples were auditors at the Public Accounting Firm in Bandung City; research conducted by Zhafirah, et al. (2022) stated that remote audits had a positive influence on audit quality at KAP Bandung City with the help of using audit information technology. The presence of technology helps the auditor in completing each audit process and also makes it easier to produce quality audit reports. This is in line with the research of Muhayoca and Ariani (2017) which shows that computer-assisted audit techniques have a significant positive effect on the quality of BPK RI Aceh Province audits, whereas research conducted by Triyatno (2017) showed the opposite result where computer-assisted audit techniques had no significant effect on the performance of auditors in Surakarta and Yogyakarta. Meanwhile, related to professional skepticism, research conducted by Sari and Kurniawati (2021) shows that professional skepticism has a significant positive effect on audit quality. This is inversely proportional to Sanjaya's research (2017) which shows that professional skepticism has no significant effect on the auditor's responsibility in detecting fraud. Based on the formulation of the problem and the limitations of the problem that the researcher has conveyed, the purpose of this study is as follows to obtain empirical evidence about how much influence Remote Auditing, CAATs,

RESEARCH METHOD

Object research is a trait or object determined by researchers to study and then obtain conclusions (Andriyanti and

Latrini, 2019). In this study, the objects to be examined are remote auditing, computer assisted audit techniques, and professional skepticism of audit quality. This research was conducted on auditors at Public Accounting Firms in the DKI Jakarta Region with the consideration that the Public Accounting Firm provides a general description of the phenomena raised.

Population is an area of generalization consisting of certain objects or subjects that have certain qualities and characteristics determined by the researcher to be studied and then conclusions drawn. While the sample is part of the number and characteristics possessed by the population. What is learned from the sample is the conclusion that can be applied to the population so that in sampling it must be representative or representative (Sugiyono, 2016). The population in this study are public accountants who work in public accounting firms. Meanwhile, the samples taken in this study were auditors who worked at Public Accounting Firms in DKI Jakarta.

In returning samples there is a way which is called the sampling technique. The sampling technique used in this research is purposive sampling. Purposive sampling is a sampling technique used by researchers if they have certain considerations (Sugiyono, 2016). The sample criteria in this study were respondents having work experience as an auditor for at least 1 year, the number of assignments made for 1 year was at least 3 assignments.

RESULT AND DISCUSSION

A summary of the results of testing the hypotheses that were previously submitted can be seen in table 1 below.

Table 1. Summary of Hypothesis Testing

Hypothesis	Statement	Information
H1	Remote Auditing influential positive on Audit Quality.	Hypothesis Accepted
H2	Computer Assisted Audit Techniques influential positive on Audit	Hypothesis Rejected
H3	Professional Skepticism is influential positive on Audit	Hypothesis Accepted

Source: Primary data processed (2022).

Table 1 shows that H1 and H3 in this study was accepted while for H2 is rejected, meanwhile Tables 4.20 and 4.21 explain that all independent variables simultaneously and partially affect audit quality. Based on table 1, it is also explained that the Remote Auditing, Computer Assisted Audit Techniques, and Professional Skepticism variables together influence the Audit Quality variable by 0.335 or 33.5%. The researcher concluded in this study that the respondents felt that the application of Remote Auditing, Computer Assisted Audit Techniques and Professional Skepticism for respondents/auditors had impacts and benefits in the quality of audits produced by respondents. Based on Table 1 the researcher obtained the following equation.

$$Y = 5.171 + 0.253 X1 + 0.393 X2 + 0.124 X3 + e$$

Based on the equation (1) it can be concluded that a constant value of 5.171 indicates that if the variables Remote Auditing (X1), Computer Assisted Audit Techniques (X2), and Professional Skepticism (X3) are zero, then Audit Quality (Y) is 5.171. The β_1 coefficient value of 0.253 indicates that if Remote Auditing (X1) increases by 1 unit, then the value of Audit Quality (Y) will increase by 0.253 assuming the other independent variables are constant. Vice versa, if the value of Remote Auditing (X1) has decreased by 1 unit, then the value of Audit Quality (Y) will decrease by 0.253 assuming

the other independent variables are constant.

The β_2 coefficient value of 0.393 indicates that if the Computer Assisted Audit Techniques (X2) increases by 1 unit, then the value of Audit Quality (Y) will increase by 0.393 assuming the other independent variables are constant. Vice versa, if the value of Computer Assisted Audit Techniques (X2) decreases by 1 unit, then the value of Audit Quality (Y) will decrease by 0.393 assuming the other independent variables are constant. The β_3 coefficient value of 0.124 indicates that if Professional Skepticism (X3) increases by 1 unit, then the value of Audit Quality (Y) will increase by 0.124 assuming the other independent variables are constant. Vice versa, if the value of Professional Skepticism (X3) decreases by 1 unit, then the value of Audit Quality (Y) will decrease by 0.

1. The Effect of Remote Auditing on Audit Quality

Based on the test results in table 4.21, the significance level for the Remote Audit variable is 0.004 and the t value is 2.993. Thus, the first hypothesis (H1) is rejected because the significance level of the Remote Audit variable on Audit Quality is <0.05 and has a positive direction. These results prove that Remote Audit has a positive effect on Audit Quality.

From the results of research conducted by researchers, for remote auditing variables indicate that remote audit has a positive effect on audit quality. This means that the higher the implementation of remote auditing, the higher the audit quality produced by the auditor. Vice versa, the lower the implementation of remote auditing, the quality of the audit produced by the auditor will also decrease. In order for the quality of the audit produced in this

remote auditing procedure to be good, the audit process carried out must be supported by the auditor's audit information technology competence (Zhafirah, 2022). This research is in line with research conducted by Zhafirah (2022) which explains that remote auditing has a positive effect on audit quality. However, the results of this study are not in line with research conducted by Jin (2022) which states that remote auditing has a negative effect on audit quality. The results of his research explain that the more remote auditing is implemented, the audit quality produced by the auditor will decrease. This is because auditors have to change their work plans and adjust their audit procedures so that it can reduce the effectiveness of audit procedures, incur additional learning costs and evidence gathering costs, and can lead to less effective communication.

The results of this study also answers the current phenomenon where existing technological developments are able to make the auditor carry out the audit process not in the same place as the auditee. With all the existing limitations, the auditor is required to remain competent in obtaining audit evidence so that the quality of the auditor's examination results is maintained. The remote auditing process is considered as a good alternative that can be implemented. Remote auditing or remote auditing is an audit assignment by an auditor who does not meet directly with the auditee, but in carrying out the process using the assistance of computers and information technology devices (Litzenberg, 2020). In carrying out the remote auditing process, most will use information technology such as zoom meetings, Google meet, wi-fi, drones, cameras,

Research result This also supports the theory used, namely Social Presence Theory. This theory suggests that the user's self-presence can build communication and show himself through a medium or technology, where technology succeeds in making the user unaware of the mediation that is taking place. In this study, researchers used the Social Presence Theory as a tool to analyze how an auditor in carrying out remote auditing can demonstrate his presence which can be mediated through information technology intermediaries.

Auditors employ computers and information technology in their audit tasks to implement remote auditing. During the planning phase, the auditor may schedule the audit through email and phone, meet with management via web conference, and follow up via email. The audit team remotely meets via web conference to go over audit specifics during the preparation phase. In the electronic document system, tasks are assigned automatically. The auditor conducts video conference interviews with process owners, establishes network connections to client systems, and utilizes terminals to conduct analytical testing during the internal control and compliance review stages. In addition, the audit team examines the audit records. The auditor then pulls a sample of transactions via the network and checks for irregularities during the substantive testing phase. The automated system completes entire sample testing in a continuous scenario and gives the auditor with a list of deviations to consider. The auditor follows up with the process owner virtually through video conference at the stage of writing audit findings and reporting audit results.

2. Effect of Computer Assisted Audit Techniques on Audit Quality

Based on the test results in the significance level table on the Computer Assisted Audit Techniques variable are 0.002 and the t value is 3.225. Thus, the first hypothesis (H2) is accepted because the significance level of the Computer Assisted Audit Techniques variable on Audit Quality is <0.05 and has a positive direction. These results prove that Computer Assisted Audit Techniques have a positive effect on Audit Quality.

The findings of study done by researchers indicate that computer assisted audit procedures have a favorable impact on audit quality for the variable. This implies that the auditor will generate an audit of greater quality the more computer assisted audit procedures are used. Vice versa, the lower the application of computer assisted audit techniques, the quality of the audit produced by the auditor will also decrease. The results of this study are in line with research conducted by Muhayoca (2017) and Sari and Kurniawati (2021). In light of the presence of computer assisted audit techniques, the paper demonstrates how they impact audit quality, auditors can carry out the audit process more effectively and efficiently so as to improve audit quality.

Computer Assisted Audit Techniques (CAATs) is a software or audit software used by the auditor to produce a program by carrying out the audit function so that it will simplify the audit process. The application of computer assisted audit techniques really helps the auditor in processing data from various transactions historically, which then the auditor will try to check whether the data that has been processed contains misstatements or not. Computer assisted audit

techniques can also make it easier for the auditor to check discrepancies and post or account changes that the auditor needs to pay attention to. As was the case with SNP Finance, where there was manipulation, the role of technology will be very vital in detecting fraud. The use of computer assisted audit techniques not only makes it easier for auditors in terms of analysis but can also increase the efficiency and effectiveness of time, cost and human resources. Of course this will affect the quality of the audit produced by the auditor in giving his opinion on the financial statements.

3. The Effect of Professional Skepticism on Audit Quality

Based on the test results in the significance level table for the Professional Skepticism variable of 0.003 and a t value of 3.011. Thus, the first hypothesis (H3) is accepted because the level of significance possessed by the Professional Skepticism variable on Audit Quality is <0.05 and has a positive direction. These results prove that professional skepticism has a positive effect on audit quality. From the results of research conducted by researchers, the professional skepticism variable shows that the quality of the audit is improved by professional skepticism. This implies that the auditor will provide an audit with a better level of quality the more professional skepticism is used. Vice versa, the lower the application of professional skepticism, the audit quality produced by the auditor will also decrease. This is in line with research conducted by Sari and Kurniawati (2021), Sukmayanti (2020), and Rahayu (2020). In his research, it is explained that professional skepticism affects audit quality. However, it is different from the research conducted by Sanjaya (2017) which shows that

professional skepticism does not have a significant effect on the auditor's responsibility in detecting fraud. An auditor must use his professional skills carefully and carefully in carrying out an audit. Critical auditors do not easily believe and always question the validity of the evidence found to produce good audit quality. If an auditor has an attitude of professional skepticism,

CONCLUSION

The aim of this study to determine the effect of Remote Auditing, Computer Assisted Audit Techniques, and Professional Skepticism on Audit Quality. Respondents in this study amounted to 100 external auditors who work in the DKI Jakarta Regional Public Accounting Firm. On the basis of the data gathered and the outcomes of tests performed on the issue using the multiple linear regression model, it can be said that remote auditing has a favorable impact on audit quality. This is demonstrated by the fact that the t-count value of 2.993 is larger than the t-table value of 1.984, showing that computer assisted audit procedures have a favorable impact on audit quality. This is evidenced by the calculated t value of 3, 225 which indicates that the calculated t_{value} is greater than t_{table} which has a value of 1.984; Professional skepticism has a positive effect on audit quality. This is evidenced by the t-count value of 3.011 which indicates that the t-count value is greater than t-table which has a value of 1.984; and Remote Auditing (X1), Computer Assisted Audit Techniques (X2), and Professional Skepticism (X3) simultaneously affect Audit Quality (Y). This is evidenced by the results of the f count test which shows a number of 16.110 or greater than the F table of 2.70. The significance value also shows a number of 0.000 or less than the

significance test of 0.050. This is evidenced by the t-count value of 3.011 which indicates that the t-count value is greater than t-table which has a value of 1.984; and Remote Auditing (X1), Computer Assisted Audit Techniques (X2), and Professional Skepticism (X3) simultaneously affect Audit Quality (Y). This is evidenced by the results of the f count test which shows a number of 16.110 or greater than the F table of 2.70. The significance value also shows a number of 0.000 or less than the significance test of 0.050. This is evidenced by the t-count value of 3.011 which indicates that the t-count value is greater than t-table which has a value of 1.984; and Remote Auditing (X1), Computer Assisted Audit Techniques (X2), and Professional Skepticism (X3) simultaneously affect Audit Quality (Y). This is evidenced by the results of the f count test which shows a number of 16.110 or greater than the F table of 2.70. The significance value also shows a number of 0.000 or less than the significance test of 0.050. This is evidenced by the results of the f count test which shows a number of 16.110 or greater than the F table of 2.70. The significance value also shows a number of 0.000 or less than the significance test of 0.050. This is evidenced by the results of the f count test which shows a number of 16.110 or greater than the F table of 2.70. The significance value also shows a number of 0.000 or less than the significance test of 0.050.

Based on this research, the suggestions that researchers can give are as follows: KAP must have risk management in its audit procedures to handle all existing conditions, KAP is advised to provide training related to auditor work, especially in the field of technology so that auditor performance increases along with training that followed.

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