THE EFFECTIVENESS OF AUDIT IMPLEMENTATION DURING THE COVID-19 PANDEMIC

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ABSTRACT
Implementation of an audit is mandatory for every company that has gone public in particular. Where if the audit process is not carried out it will affect the credibility of the company itself, so that even in a pandemic this must be done. The purpose of this research is to find out the effectiveness of audit implementation during the covid-19 pandemic. The method used is by using qualitative research that is library research, so that the results obtained are obtained from reliable sources such as scientific journals, books and others. The results obtained that the existence of a pandemic makes auditors have to use information technology and IT in carrying out audits. However, with this pandemic phenomenon, it can still affect auditor performance, one of which is the phenomenon of financial reporting delays (audit delay).

Keywords: pandemic covid-19; implementation of audits; auditor performance

INTRODUCTION
By general, audit is formal examination of account report finance generated by an individual, business, or organization. And in implementation of the audit, there are series of processes and steps for support the usual process known as the Audit Process. Audit process defined as series actions and procedures for control organization. this process aim for test and prove that the process is carried out by effective and follow mechanism appropriate control.

So that the Audit is a process for reduce inconsistency information available between managers and holders stock. For that required party third (Public Accountant) who can give confidence to investors and creditors that report finances presented by management can trustworthy.

Analysis report finance could conducted use ratio finance. Analysis ratio finance allow manager finance and interested parties for evaluate condition finance with hurry, because presentation ratios finance will show condition healthy whether or not something company

By Minister of Finance decision Republic of Indonesia No. 740/KMK.00/1989 dated January 2, 1989 regarding enhancement efficiency and productivity of business entities state property, mentioned that performance finance is achievements achieved by the company in something period certain reflecting level health company.

On the situation the current covid-19 pandemic this, the auditor should realize that the audit approach requires modification and development in To do procedure alternatives, and the auditor should consider for use technology for exchange data and perform meeting virtually with client. As has been implemented by CPA Canada, the auditor held a meeting with client virtually in carry out the audit process. Jane Meade, Executive Director – Professional Services and Relationships Group Australian National Audit Office (ANAO), in Examiner News October 10, 2020 issue, states that in a time of pandemic this, remote audit and IT system holds role important for minimize the risk of auditors being exposed to covid-19 (Warta Pemeriksa, 2020). With Thus, the auditor must confess that method do a previous audit need modification significant for resolve emerging challenges and uncertainties from impact covid-19 pandemic.
research results (2021) state that implication from Covid-19 pandemic has an effect significant to top audit procedures report finance. Audit procedures are carried out so that the auditor can get enough evidence _ so that will created belief adequate in give opinion to report finance . Audit procedures formulated with detail or specifically so that the auditor can follow instructions the During do an audit

During this COVID-19 pandemic, there are a number of procedure possible alternative _ carried out by the auditor, but it is very important for auditors to recognize and understand a number of available alternatives . _ Rashwan & Alhelou (2020) in the study recommend for use intelligence artificial in increase efficiency of accounting and auditing processes, especially during the COVID-19 pandemic. But what is necessary auditor’s attention during the pandemic this is the auditor must doing or blend a number of procedures alternative so that permanent Fulfill audit quality and meet procedure health. In this publication _ researcher will identify effectiveness the implementation of audits during the covid-19 pandemic, is different case with many other researchers researching about technology used _ for audit by distance away is done by and .

Destination held study this for identify effectiveness audit implementation (audit hassle lag) in the future pandemic. Benefits you want obtained as destination study this that is give education related implementation of audits during a pandemic in particular for auditors.

RESEARCH METHOD

Study this is study qualitative _ studies library (library research) with use data source in the form of books references and articles journal scientific. On research this Suite activities please with collection of library data, reading and taking notes, then process appropriate and necessary information _ for answer formula problem that will solved.

The procedures carried out in the research studies center this includes:
1) exploring general ideas about research,
2) looking for supporting information _ topics research,
3) reinforce focus research and organizing suitable material,
4) Search and find data source in the form of source References main that is books and articles journal scientific research,
5) reorganizing materials and notes the conclusions obtained from data sources,
6) conduct a review of information that has been analyzed and matched for discuss and answer formula problem research,
7) enrich data source for strengthen data analysis and
8) compiling results research.

RESULT AND DISCUSSION

1. Management conducting audits during the pandemic

Based on results study about implementation internal audit during the covid-19 pandemic which was carried out in one of the polytechnic in Medan stated that Polytechnic the use google drive as facility help in the process of carrying out document audits, so that 2021 Polytechnic _ the capable carry out the implementation and evaluation process through internal audits. Use of google drive in the end help in the document audit process and followed up with field audits.

Different with research conducted by _ about performance audit mechanism based on technology informatics during the Covid-19 pandemic which is really focuses on the technology used, so that results study obtained use technology information for internal auditors to doing audit assignments have been pushed implementation by the Association of
Indonesian Government Internal Auditors (AAIPI) but the implementation process permanent must refers to performance audit procedures start from gather all data and evaluate electronic data. Assisted Audit Techniques The computer (TABK) has set in Standard Professional PSA Public Accountant Number 59, SA Section 327. APIP as the government’s internal auditor have limitations in explore ideas and ideas including in use procedure work so that implementation need Support policy from leader the highest of each agency Government. Based on results study still many internal auditors are lacking ready using Assisted Audit Techniques Computer so that must Becomes attention alone for leader agency respective governments for increase competence of internal auditors in order to carry out performance audits could held effective good that held by traditional nor held using TAB.

Covid-19 pandemic requires APIP to change implementation strategy auditing activities that have been this conducted by stare advance by direct start thought and planned for could doing online audit activities using _ computer as tool help main (TABK ) alternate in accordance needs in the field.

So that could concluded that carrying out audits during a pandemic can just conducted with additional information systems and IT to keep can held with good. This thing mean that the auditor faces more transactions _ complex in non - implementation of audits capable faced only with manual audits. Utilization technology information through audit software used by auditors from various the type of KAP is very helpful conducting audits for audit planning, assessment risk and appropriate audit reporting with TAM theory. The audit profession, namely IAPI, has prepare members to be ready in face remote audit through socialization and training use of audit software for help audit implementation

2. Audit results at the time of the pandemic

Based on results study about the factors that influence audit quality during the pandemic so that could drawn conclusion results data analysis shows that audit risk effect to audit quality matters this means that the more auditors accept level the uncertainty that the more the high quality of the audits obtained. Continuation life effort take effect to meaningful audit quality the more accurate opinion continuity the effort given by the auditor then the more good audit quality. Skepticism take effect to audit quality, meaning the more tall score professional skepticism of an auditor then will the more quality audit results provided. Whereas more results _ show that audit evidence no take effect to audit quality and events then no take effect to audit quality. This thing caused by impact disturbing pandemic _ effort entity so that cause height uncertainty business and operations.

On the other hand has researching about the impact of covid-19 on company audit quality state that Impact The pandemic has also caused down profit on company so that the auditor experiences difficulty in determine ability company for continue his efforts. Besides that, soaring Covid-19 cases also have an impact on the failure of the training program that has been arranged previously in skeleton enhancement auditor competence as well as lack of personnel consequence got coronavirus so take effect to performance office accountant public and audit quality. With situation happened _ moment this, forcing auditors to perform remote audit process remote audit which affects the completeness and reliability audit evidence, because of that’s fine company client or audit firm recommended for understand more in use technology for support the audit process carried out.

So that could concluded that the audit remains conducted however impact on audit delays, because with there are some pandemics performance office public accountants and audit quality experienced decline.
CONCLUSION
Based on research that has been conducted obtained conclusion that the conduct of the audit must permanent done. Fine can use technology addition or make careful planning so as not to happening audit delay (audit delay). This is very important conducted specifically during a real pandemic a lot restrictions from various activity.

REFERENCES


