

# THE AUDITOR'S RATIONAL CHOICE OF THE AUDITOR BOARD OF THE REPUBLIC OF INDONESIA IN EXAMINING GOVERNMENT FINANCIAL REPORTS

**Glory Augusta Elisabeth M. Sianipar<sup>1</sup>**

Sekolah Tinggi Ekonomi Indonesia (STIESIA) Surabaya

[gloryaugusta@gmail.com](mailto:gloryaugusta@gmail.com)

**Lilis Ardini<sup>2</sup>**

Sekolah Tinggi Ekonomi Indonesia (STIESIA) Surabaya

[lilisardini@stiesia.ac.id](mailto:lilisardini@stiesia.ac.id)

**Kurnia<sup>3</sup>**

Sekolah Tinggi Ekonomi Indonesia (STIESIA) Surabaya

[kurnia@stiesia.ac.id](mailto:kurnia@stiesia.ac.id)

Received on 8 November 2023

Accepted on 1 December 2023

**Abstract** - This research aims to determine the dilemma of rational choice of auditors from the Audit Board of The Republic of Indonesia in examining government financial reports during the Covid-19 Pandemic. This research using phenomenological approach with interpretive paradigm. Methods of qualitative research were applied in this research. The method used in this research is the phenomenological approach. The subjects of this study serving as informants are those who hold functional positions as auditors within the Audit Board of the Republic of Indonesia. The findings of this study suggest that the challenge faced by the auditors of The Audit Board of The Republic of Indonesia during the Covid-19 outbreak is the auditor's dilemma when evaluating financial accounts. Limited engagement with other people is one of the challenges faced by auditors, making it challenging to gather information or data that ought to be simple. The practice of Working from Home (WFH) could frequently lead to misunderstandings with auditors. This is due to the fact that there is not any face-to-face direct communication between colleagues. Conclusion: The auditors of the Audit Board of The Republic of Indonesia always attempt to make decisions based on careful consideration and sensible choices in order to accomplish the audit objectives when performing their responsibilities. Additionally, there are concerns that emerge based on an auditor's feelings.

**Keywords:** Auditor; Covid-19; Rational Choice Dilemma; The Auditor Board of the Republic of Indonesia

## 1. INTRODUCTION

### 1.1 Research Background

Each country in the world has responded to the Covid-19 outbreak by enacting regulations that limit human mobilization and encourage physical distancing. The auditors of The Audit Board of The Republic of Indonesia obey the demand to engage in physical distancing activities and work from home as the workplace transitions to the virtual world. Until the situation allows or there are other solutions with particular considerations, audit procedures that require auditors to go out into the field should be postponed (Sianipar dan Ardini, 2020). Financial Reporting

Council (2020) mentioned that auditors must take the impacts of Covid-19 into consideration while determining audit risk and the potential for revisions, gathering sufficient audit evidence with modifications to audit guidelines, and developing alternate audit procedures during the Covid-19 pandemic (Levy, 2020).

The efforts and policies related to the audit to be carried out by The Audit Board of The Republic of Indonesia in the context of the numerous adaptations for financial policies as a result of the Covid-19 outbreak were the subject of research by Sianipar and Ardini (2020). There may be issues with local governments based on the frequency of state financial policies during the Covid-19 pandemic. One of them is the chance that corruption may take place as a consequence of the outbreak conditions that have an effect on monitoring and transparency, both of which are deteriorating.

Smith (2017) asserts that quality is a significant concern when technical and procedural modifications are made to the way audits are conducted. The question of whether the quality attained from the professional standards that have been created can still be achieved arises with changes in procedures brought on by changes in the environment. In the research they conducted, Albitar et al. (2021) observed challenges with auditing during the Covid-19 pandemic, including a decline in audit fees, going concern evaluations, low levels of reliability and sufficiency of audit evidence, changes in audit procedures, loss of auditors due to contracting the Covid-19 virus and the need for quarantine, and a decrease in the salary of auditor personnel which has an effect on deteriorating audit quality. The auditee cannot make observations by going directly to the client, and there are barriers to communication with the auditee, according to research by Khoirunnisa et al. (2021), which reveals that there are restrictions to auditors in acquiring remote audit evidence. This barrier creates the potential risk of the information acquired needs to be completed. The possibility of fraud or deception can increase with little to no physical interaction. According to research by Sahifuddin et al. (2015), auditees have distinctive skills, diverse ways of thinking, and differing perspectives in the various financial statement audit processes that result in professional judgments. Any situation involving professional judgment in an audit must be deemed appropriate and reasonable.

It is evident from the explanation of the background given above that there are numerous factors that must be logically taken into account and cause a dilemma for an auditor when making or coming to the right decision in an audit assignment during the Covid-19 pandemic. Given this, the researcher sought to comprehend how The Audit Board of The Republic of Indonesia would make a rational choice of auditors when examining government financial reports amid the Covid-19 Pandemic.

## **1.2 Literature Review**

### **1.2.1 Auditor of The Audit Board of The Republic of Indonesia's Competence**

The auditor must possess an independent mindset in both appearance and thought, according to the Standard Professional Public Accountant. This is in accordance with the duties of the auditor, where it is intended that the profession would be able to provide audit performance and outcomes that stakeholders may subsequently use.

There are 9 (nine) technical competencies for auditors, which can be grouped into 4 (four) technical competence clusters of examiners, including among others, according to the Audit Board of the Republic of Indonesia's Decree of the Secretary-General Number 335/K/X-XII.2/7/2011 concerning Technical Competency Standards for Auditors:

1. Cluster of State Finance Management and Responsibility
  - a. Competency in State Financial Management
  - b. Competency in the Legal Aspects of auditing

2. Cluster of Auditing Entity
  - a. Competency in Auditing entity business process
  - b. Competency in Internal control system
3. Cluster of Auditing Techniques
  - a. Competency in collecting auditing data
  - b. Competency in processing inspection data
  - c. Competency in auditing documentation
4. Cluster of Communication in Auditing
  - a. Competency in presentation
  - b. Competency in making audit reports

### 1.2.2 Audit Quality

Audit Quality provides the auditor with the ability to identify and report any violations in the client's accounting system (DeAngelo, 1981). The audit report completed by the auditee can be evaluated as a quality report in which the auditee is able to fulfil the requirements defined in the Standard Professional Public Accountant and State Finance Auditing Standards.

A person who is qualified to perform an audit, often known as an auditor, may carry one out. According to Mulyadi (2013), auditors offer audit services, which involve making an effort to obtain and evaluate the supporting evidence for historical financial reports of entities that include assertions. The entity's management is the one who actually makes the assertions. The auditor or auditee is permitted to state if he believes the client's financial statements fairly present the financial situation and operating results of the entity, as adjusted for generally accepted accounting principles.

Standards for audit quality must be fulfilled. According to the Professional Public Accountant Standards and the State Finance Auditing Standards, which cover general standards, standards for conducting fieldwork, and standards for reporting, auditing standards cover two things: the professional competence of an independent auditor and the judgment that functions in conducting audits and preparing auditor reports.

### 1.2.3 The Dilemma in Choosing a Rational Choice

Rationality may occur when people are faced with a variety of possibilities in their lives, but they are only allowed to choose one and must make their decision in accordance with their views and values. Making rational decisions has definite outcomes in the shape of attitudes or behaviours. Making sensible decisions requires people to go through a number of steps. First, choosing from among the options that are available or feasible after carefully considering all the priorities and goals of an individual, the resources in their possession, and the probability that the desired goals will be achieved.

According to Sahifuddin et al. (2015), each auditee offers a distinctive interpretation and view of the same thing. The auditor's professional judgment fully recognizes that a person has a complex nature when it comes to making a decision. This is thus because humans have certain qualities, such as feelings, instincts, nature and character, and human experience. These factors will contribute to an individual's ability to come up with rational choices.

A policy involving state finances during the Covid-19 outbreak may cause people to question the accountability of the regional government (Sianipar & Ardini, 2020). Due to monitoring and transparency issues, there is a potential that there may be significant corruption. Due to this, the Republic of Indonesia's Audit Board has also set guidelines for carrying out auditing tasks while the Covid-19 outbreak is ongoing. This is accomplished in order to ensure that audits of the administration and accountability of public finances are carried out as planned.

The policies established in place by the government itself to carry out social distancing, work from home, and continual lockdowns actually have an impact on audit quality (Suwandi, 2021). Verifying the audit's findings can be challenging for the auditor. Even the auditor can only depend on the client's explanation of the obtained findings.

In contrast to regular audits, remote audits during the Covid-19 pandemic adopted alternative auditing techniques. Since the auditor and auditee must both support the process records, remote audits are thought to be equally effective and efficient as traditional audits, resulting in an audit of equal quality (Khoirunnisa et al., 2021). Meanwhile, Zahra's research (2021) resulted in the conclusion that more competent and sceptical auditors would conduct higher-quality remote audits. The auditor may improve the audit quality by using these two things.

### **1.2.4 Audit Policy during the Covid-19 Pandemic**

The implementation of inspection procedures that call for in-person meetings will be delayed until conditions can be deemed safe and it is possible to carry out in-person meetings, according to Circular Letter of the Secretary-General Number 04/SE/X-XIII.2/3/2020 explaining the Mechanism for Completing Official Duties in the Context of Preventing the Spread of Corona Virus Disease 2019 (Covid-19) in the Implementing Environment of The Audit Board of The Republic of Indonesia. The auditor can then conduct alternate inspection procedures utilizing information and communication technology or other options aimed at avoiding physical contact while the flow of inspection procedures that call for personal or in-person meetings is postponed.

## **2. RESEARCH METHODOLOGY**

In order to examine the relationships between the causes and effects that are typically predicted to general patterns of a social phenomenon or human activity as a social being, this research applies qualitative research. The study conducted in Audit Board of The Republic of Indonesia, East Java Representative. The phenomenological approach is the one used in this research. The following qualifications apply to the informants in this study: Subjects who hold functional positions as auditors at The Audit Board of The Republic of Indonesia represent the first criterion. The auditor of The Audit Board of The Republic of Indonesia, who is involved in examining the financial reports of the government during the pandemic, is the second criterion. The third criterion is the auditor for the Audit Board of the Republic of Indonesia, who serves as a team leader or team member in the audit assignment letter. In this research, interviews and observation were the primary data collection methods. While data gathering, data reduction, data presentation, and conclusions are the techniques used in data analysis.

### **2.1 Data Collection**

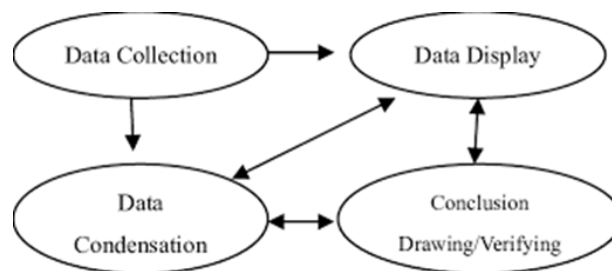
The data are obtained by observation and interview. Observation is a technique used to collect data by making careful observations. The observation technique used by researchers is where researchers can observe phenomena that are appropriate and related to the object that will be discussed in the research. In this research, the secondary method used by researchers is the observation method. This aims to use observation data as complementary data, which functions to complement and also support and test the truth of the data obtained from interviews. Researchers carried out observation activities at the Supreme Audit Agency office and got a glimpse of the competence of BPK auditors during the Covid-19 pandemic.

Interviewing is a technique carried out by researchers by talking and asking questions directly between the interviewer and the informant or resource person. The interview technique

used is in-depth interviews. The informants are chosen through snowball sampling technique. This technique is chosen due to the lack of information provided by sources. The determination of the number of informants that will be taken by researchers is based on the results of the information obtained until the information is sufficient as a result for the study.

## 2.2 Data Analysis

Data analysis techniques are a stage in research to analyze data that has been collected by researchers. Data analysis techniques are one of the important things in qualitative research. Data analysis is carried out during data collection and after completion of data collection over certain periods. Miles and Huberman (1984) stated that activities in qualitative data analysis can be carried out and continue continuously until completion so that they can be completed when the data collected is saturated. Miles and Huberman (1984) explain the components of the analysis as follows:



**Figure 1. Qualitative Data Analysis (Miles & Huberman, 1984)**

The steps in carrying out the data analysis are as follows:

### 1. Collection/Data

The first step is data collection, where this data will be collected using data collection techniques which include interviews, observations, literature studies, and supporting documents found online or in person. The data found will be arranged in the form of narratives and form a series of meaningful information according to the needs of this research.

### 2. Data Reduction

The second step is to carry out data reduction, the data obtained from the field will be recorded carefully and in detail. After acquired the data needed, sorting and selecting the data is performed to obtain the important and relevant information. Data reduction is carried out to show a clear picture of the phenomenon and is expected to help researchers carry out further data collection and search if necessary.

### 3. Data Presentation

After the data is reduced, the data is presented in the form of narratives, short descriptions, charts, and so on. In this research, the dialogue data is copied into the interview transcript and presented into the discussion.

### 4. Drawing conclusions

The final step is the conclusion drawing and verification step. This conclusion will be drawn at the beginning, to provide temporary conclusions. The conclusions that have been drawn at the beginning may change if strong evidence is not found and is deemed to be able to support it during subsequent data collection. In the process of concluding, the researcher went through a

discussion stage based on references to assure whether the results found contradicts or supports the theories and previous studies. After that, an analysis is carried out followed by an interpretation of the data display that is deemed appropriate to the research problem.

### **3. RESULT AND DISCUSSION**

#### **3.1 Auditor's Dilemma in Examining Financial Statements**

##### **3.1.1 Difficulties faced by the Auditor of The Audit Board of The Republic of Indonesia during the Covid-19 Pandemic**

The Audit Board of The Republic of Indonesia responded to the Covid-19 pandemic emergency situation by taking several steps and issuing policies to stop the spread of Covid-19. The Audit Board of The Republic of Indonesia is responsible for ensuring that, despite the Covid-19 pandemic crisis, the process of auditing the Central Government's financial statements, as well as the financial reports of the Regional Governments, continues to function effectively. In order to maintain the caliber of the audit of financial statements in the 2019 fiscal year in accordance with applicable standards, namely the State Finance Auditing Standards, the Audit Board of The Republic of Indonesia carried out an audit based on the Financial Audit Guidelines during the Covid-19 Pandemic.

The auditor nevertheless encounters several challenges in daily practice. Limited engagement with other people is one of the challenges faced by auditors, making it challenging to gather information or data that is supposed to be simple. The procedure for interacting with others during a pandemic is to keep a physical distance. The primary goal of the physical distancing policy is to minimize physical contact between infected individuals, non-infected individuals and objects nearby in order to prevent the transmission of the virus. Due to this, every nation in the world upholds this policy (Yunus & Rezki, 2020). One of them is in Indonesia, where a physical distancing policy has been put in place. In response, numerous government and private companies have established the Working from Home (WFH) policy.

The concept of working from home (WFH) is one component of the idea of telecommuting. Work that can be performed from home, or WFH, activities provide for more flexibility in schedule. The motivation to work, however, may decline if this Work from Home (WFH) activity is continued for a long time. This is due to the possibility of delays in work that is typically completed during regular business hours. One of them is flexible time, which is employed irregularly and also lacks direct superior supervision. This WFH policy makes it harder to strike a balance between work and personal life by allowing people to work from home, where demands for audit data are perceived to take longer and be more challenging.

The completeness of the data must be taken into account when conducting audit procedures. It can be claimed that gathering physical evidence can be challenging for auditors or auditees during a pandemic. This is the consequence of audit procedures being performed remotely and using nearly only digital data. This is one of the challenges the auditor sees in monitoring work. To prevent mistakes, an auditor must sort work more intelligently, and the absence of direct supervision may result in decreased motivation among workers.

Implementing Work from Home (WFH) can frequently result in miscommunication. This is because of circumstances that prevent direct face-to-face communication with work colleagues. Additionally, Work from Home (WFH) is heavily reliant on the internet for implementation. Auditor productivity is frequently hampered by slow internet connections and household distractions when conducting online meetings. Last but not least, data security is an issue because transferring data via the internet is feasible if the data may leak or spread widely.

When examining the existence of audit activities performed remotely, numerous considerations must be made. One of them is being unable to witness the party being audited in

person. Remote audits can also make it challenging to establish a relationship with the auditor, and the lack of face-to-face interaction may lead to the possibility of fraud to happen.

### 3.1.2 Dilemma Before Making a Choice

According to research conducted by Mostafa (2021), the real impact of the Covid-19 pandemic is that it has had a considerable impact on the processes used to audit financial reports. By using this audit procedure, the auditor will be able to gather enough data to support the development of appropriate assurance and provide an opinion on financial reports (Arens et al., 2012; Yuara et al., 2019).

As a result of the existence of a social distancing policy and recommendations to work from home, Litzenberg & Ramirez (2020) stated their opinion. However, as there is still a need and a responsibility to perform audits, efforts are required to replace the traditional audit procedure used in the Covid-19 pandemic era with audit activities. The alternate strategy is for auditors to undertake their work via remote audits following the Covid-19 pandemic.

As a response to the current Covid-19 pandemic problem, organizations like the Public Accounting Firm and the Audit Board of The Republic of Indonesia have Standard Operating Procedures (SOP), and the need for audits is still ongoing. The International Auditing and Assurance Standards Board (IAASB), the International Federation of Accountants (IFAC), and the Indonesian Institute of Certified Public Accountants (IAPI) are three authorized organizations that continue to be referenced in the SOP. The issued guidelines should be able to provide a general overview of the auditing process. Guidelines or SOPs, however, still need to be revised to account for the limitations that auditors in the field encountered during this pandemic. A policy that is more in line with the execution of audits conducted online is therefore required. Conducting remote audits and employing virtual audit methods necessitates adjustments in the field and will undoubtedly attract numerous obstacles. The following is a summary of how auditing practices were implemented during the pandemic:

**Table 1. Implementation of Auditing Procedure during Covid-19 Pandemic**

Item	Go Public Company	The Entity with no Public Accountability	Public Sector Agencies
Communication	Virtually	Virtually	Virtually
Physical Audit	Virtual Obseervation	Virtual Obseervation	Virtual Obseervation
Confirmation and Request for Information	Virtually	Virtually and Directly	Virtually and Directly
Documents/Data	Softcopy and hardcopy	Softcopy and hardcopy	Softcopy and hardcopy
Completion Time	Takes longer time	Takes longer time	Takes longer time
Auditee	Digitalized	Have not yet been digitalized	Have not yet been digitalized

To assist the auditors of the Audit Board of The Republic of Indonesia during the Covid-19 pandemic, the Audit Board of The Republic of Indonesia has released a financial audit guide that contains a number of alternative procedures that are expected to address current assertions and produce an output of the same quality as the regular inspection procedure. Remote auditing was one of the options employed by the Audit Board of the Republic of Indonesia to conduct audits during this pandemic. As defined by Teeter et al. (2010), a remote audit is one of the auditor's processes that makes use of data analytics, information technology, and communication in order to carry out its duties. Through remote auditing, the internal auditing process can be improved.

Everyone takes various approaches to acting and immersing themselves in the mindset and actions of those around them. Each person's interpretation and response change, which leads to different actions and distinct dilemmas that can be considered before a decision is made. Even while auditors do the same duties and responsibilities, they occasionally encounter different difficulties and produce different dilemmas. It is less feasible for the auditor to conduct face-to-face interviews or to question related parties when document analysis is conducted virtually directly. As a result, the auditor has an obligation to record and write down the inquiries addressed during the auditee's virtual interview.

The dilemma emerges when it is determined that the auditee under examination lacks effective business processes, in which case the auditor needs to determine how to replace conventional methods that are no longer applicable due to the Covid-19 pandemic with alternative procedures. This demonstrates that there were a number of circumstances that prevented the auditor from relying on or applying alternative methods throughout the verification process during the Covid-19 pandemic. Thus the auditor continued to follow traditional procedures to acquire trustworthy and accurate audit data. The auditor has another dilemma when it becomes necessary to follow standard procedures because the entity's business operations are insufficient.

Virtual audit activities may prevent the auditor and auditee from having face-to-face interactions, which could generate a potential for fraud. These options include submitting manipulated documents and leaving out crucial details that are deemed vital. Aside from the difficulty of deciding what procedure to apply, an auditor for the Audit Board of The Republic of Indonesia must also deal with the dilemma of time. The challenges faced by auditors make it tough to examine financial reports; one of the most challenging elements is doing a physical audit examination remotely. This is due to the fact that not all locations have WiFi networks, and those that do often have weak WiFi coverage due to their remote locations.

The auditor must be able to check the accuracy of the data obtained because remote audits present potential for fraud, such as the submission of manipulated documents and the omission of essential data. The auditor must cope with time in the meantime to review the current documentation.

## **3.2 Rational Choices**

### **3.2.1 Choosing the Best Choice**

As an examiner, the auditor must be able to draw the right decision in situations where conventional examination is not possible. The auditors of the Audit Board of The Republic of Indonesia are, however, constantly faced with the dilemma of depending on alternative procedures in order for the team to be confident in the validity and sufficiency of audit evidence. An auditor constantly tries to make decisions based on the best and most logical factors. The choice chosen mandates that the auditor be able to continue performing online audits of government financial statements through remote auditing, conventional procedures, and a mix of methods.

### **3.2.2 The Rational Decision of an Auditor**

The auditor's rational decisions can be categorized under Weber's Rational Choice Theory. An auditor from the Audit Board of The Republic of Indonesia is obligated to act in accordance with the best judgment that may be made and conveyed in the form of an auditor's professional judgment. In the responses of an auditor from the Audit Board of The Republic of Indonesia, instrumentally rational actions (*Zweckrational*) are the most frequently encountered.



For instance, LW, the auditor for the Republic of Indonesia's Audit Board, prefers not to do on-site inspections. The significant issues are concerns for one's own safety as well as worry about infecting and affecting the family. Making decisions may be influenced by the emotional need to defend one's own self and one's own family. LW continues to do his duties and activities in line with the ordered assignments regardless of the emotional drive an auditor experiences.

The Auditor of the Audit Board of The Republic of Indonesia tried to provide the best consideration while the Covid-19 pandemic made it challenging to conduct audits so that they could perform fundamental audits in accordance with the applicable standards and guidelines for state financial audits.

## **4. CONCLUSION AND LIMITATION**

### **4.1 Conclusion**

It can be inferred from the findings and discussion above that an auditor from the Audit Board of The Republic of Indonesia encountered a dilemma when examining financial statements during the Covid-19 outbreak. The dilemma emerged as a result of the audit procedures' implementation during the Covid-19 pandemic, which underwent adjustments. A remote audit is used to carry out the audit activity procedures that are advised to be conducted during the Covid-19 pandemic. However, in reality, the auditor faces dilemmas like concerns regarding data manipulation and the validity of audit evidence.

Based on the findings of this research, it is apparent that the auditors of the Audit Board of The Republic of Indonesia have made instrumentally rational decisions (Zweckrational) when approached with a decision-making dilemma. The auditors of the Audit Board of The Republic of Indonesia always attempt to make decisions based on careful consideration and sensible choices in order to accomplish the audit objectives when performing their responsibilities. Additionally, there are concerns that emerge based on an auditor's feelings. This demonstrates that the auditor is still a human being with feelings and emotions, as there is no evidence of decision-making based on traditional activities.

Every individual who behaves certainly has a reason to place himself in the environment, in thinking and acting. All forms of decisions taken by auditors are social actions based on rationality. The actions taken have a certain pattern, structure and meaning and are influenced by the social reality that occurs. In the era of the Covid-19 pandemic, BPK auditors have their own difficulties and challenges and must continue to carry out their duties and authority to audit financial reports. The emergence of remote audit procedures which are expected to help auditors carry out audits also creates difficulties and dilemmas for BPK auditors. It is hoped that technological development will help the smooth implementation of audits considering the uncertainty arising from the Covid-19 pandemic outbreak.

The difficulties experienced by BPK auditors during the Covid-19 pandemic can be taken into consideration for the BPK RI agency in forming audit guidelines that can be used during or after Covid-19. This can also help auditors in dealing with similar conditions that do not allow auditors to carry out face-to-face audits, as happened during the pandemic.

### **4.2 Limitation**

During the interview time, the researcher was faced with limited time owned by the informant due to the informant's busyness carrying out post-audit work and existing audit assignments so that some informants canceled because they were still carrying out the inspection. To carry out qualitative research, the selection of informants and their willingness to provide information should be better prepared. Audit during covid 19 can be more efficient

and effective by using information and communication technology. It can continue to develop and become a breakthrough in the world of auditing especially in the government. This can be proposed as entirely new avenues to explore in future studies.

## 5. REFERENCES

- Albitar, K., Gerged, A. M., Kikhia, H., & Hussainey, K. (2021). Auditing in times of social distancing: the effect of COVID-19 on auditing quality. *International Journal of Accounting and Information Management*, 29(1), 169–178. <https://doi.org/10.1108/IJAIM-08-2020-0128>
- Arens, A. A., Elder, R. J., & Beasley, M. S. (2012). *Auditing and assurance services : an integrated approach* (Thirteenth). Pearson.
- DeAngelo, L. (1981). Auditor Independence, Low Balling and Disclosure Regulation. *Journal of Accounting and Economics*, 3.
- Financial Reporting Council. (2020). *Annual Report and Financial Statements of The Financial Reporting Council Limited*.
- Khoirunnisa, W., Fadhilah, W. A., Astuti, W. W., Mawarni, Y. I., & Gunawan, A. (2021). Tinjauan Kualitas Audit Jarak Jauh di Masa Pandemi Covid-19. *Prosiding The 12th Industrial Research Workshop and National Seminar Bandung.*, 12.
- Levy, H. B. (2020). Financial Reporting and Auditing Implications of the COVID-19 Pandemic. *The CPA Journal*, 90(5), 26–33.
- Litzenberg, R., & Ramirez, C. F. (2020). *Proses Audit Jarak Jauh Selama dan Setelah COVID-19: Implikasi Jangka Pendek dan Panjang*.
- Mostafa, N. F. (2021). Studying accounting and audit considerations of global pandemic coronavirus (Covid-19) crisis and its effects on financial reports dan auditing procedures "survey study in the Egyptian market. *The Journal of Financial and Commercial Research*, 22(1), 325–371.
- Mulyadi. (2013). *Auditing Buku 1 Edisi 6* (6th ed.). Salemba Empat.
- Sahifuddin, A., Haryadi, B., & Zuhdi, R. (2015). *Mengurai Profesional Judgment Auditor dalam Proses Audit Laporan Keuangan*. Universitas Trunojoyo Maudra.
- Sianipar, G. A. E. M., & Ardini, L. (2020). Pemeriksaan Keuangan Negara pada Masa Pandemi COVID-19. *Jurnal SEKURITAS (Saham, Ekonomi, Keuangan Dan Investasi)*, 4(1).
- Smith, K. J., & Emerson, D. J. (2017). An analysis of the relation between resilience and reduced audit quality within the role stress paradigm. *Advances in Accounting*, 37(C), 1–14.
- Suwandi, E. D. (2021). Kualitas Audit Perusahaan pada Masa Pandemi Covid-19 (Studi Literatur). *Jurnal Akuntansi Keuangan Dan Bisnis*, 14, 27–36.
- Teeter, R., Alles, M., & Vasarhelyi, M. (2010). The Remote Audit. *Journal of Emerging Technologies in Accounting*, 7(1), 73–88.
- Yuara, S., Ibrahim, R., & Diantimala, Y. (2019). Pengaruh sikap skeptisme profesional auditor, kompetensi bukti audit dan tekanan waktu terhadap pendeteksian kecurangan pada inspektorat kabupaten Bener Meriah. *Jurnal Perspektif Ekonomi Darussalam*, 4(1), 69–81.
- Yunus, N. R., & Rezki, A. (2020). Kebijakan Pemberlakuan Lock Down Sebagai Antisipasi Penyebaran Corona Virus Covid-19. *Salam: Jurnal Sosial Dan Budaya Syar-I*, 7(3).
- Zahra, R. S. A. (2021). Pengaruh Skeptisisme Profesional dan Kompetensi Auditor Terhadap Kualitas Audit Jarak Jauh pada Masa Pandemi Covid-19 pada Kantor Akuntan Publik di Surabaya. *Jurnal Ilmiah Mahasiswa FEB UB*, 9.