

Abstrak

Dampak Pandemi Covid-19 yang mengganggu perekonomian membuat kecenderungan peningkatan risiko kesalahan penyajian material pada asersi-aseri manajemen dalam laporan keuangan perusahaan. Di situasi saat ini, auditor harus tetap menjaga kualitas audit dan memperoleh bukti audit yang cukup dan tepat untuk mendapatkan kesimpulan yang mendasari opini auditor atas laporan keuangan. Auditor perlu mengeksplor prosedur alternatif dengan memodifikasi prosedur pengumpulan bukti audit, merevisi proses audit yang direncanakan, melakukan prosedur alternatif maupun menambah prosedur audit lanjutan yang tepat dan memanfaatkan teknologi dalam memperoleh bukti audit. Sehubungan dengan hal tersebut, pendekatan audit jarak jauh menjadi jalan keluar yang diambil auditor pada masa Pandemi Covid-19. Penelitian ini bertujuan untuk mengetahui dampak pandemi covid-19 terhadap kualitas bukti audit dalam pelaksanaan audit laporan keuangan PT XYZ oleh KAP RTS. Metode analisis yang digunakan dalam penyusunan karya tulis ilmiah ini adalah analisis kualitatif dengan teknik pengumpulan data berupa studi kepustakaan dan wawancara secara langsung dengan CE Partner KAP RTS. Hasil penelitian menunjukkan bahwa penerapan prosedur audit laporan keuangan untuk memperoleh bukti audit yang cukup dan tepat oleh auditor KAP RTS terhadap laporan keuangan PT XYZ di masa pandemi Covid-19 tahun 2020 sudah sesuai Standar Audit yang berlaku. KAP RTS telah melakukan modifikasi dalam pelaksanaan prosedur audit jarak jauh pada masa pandemi Covid-19 dengan lengkap, seperti perencanaan dan perikatan audit, pengelolaan bukti audit, pemeriksaan fisik lapangan, dan wawancara.

Kata Kunci: bukti audit, prosedur audit, audit jarak jauh, pandemi Covid-19, opini audit

Abstract

The impact of the Covid-19 pandemic that disrupts the economy has created a tendency to increase the risk of material misstatement in management's assertions in the company's financial statements. In the current situation, the auditor must continue to maintain audit quality and obtain sufficient appropriate audit evidence to arrive at a conclusion on which to base the auditor's opinion on the financial statements. Auditors need to explore alternative procedures by modifying audit evidence collection procedures, revising the planned audit process, performing alternative procedures or adding appropriate advanced audit procedures and utilizing technology in obtaining audit evidence. In this regard, the remote audit approach is the solution taken by auditors during the Covid-19 pandemic. This study aims to determine the impact of the Covid-19 pandemic on the quality of audit evidence in the audit of PT XYZ's financial statements by KAP RTS. The analytical method used in the preparation of this scientific paper is qualitative analysis with data collection techniques in the form of library research and direct interviews with the CE Partner of KAP RTS. The results showed that the application of financial statement audit procedures to obtain sufficient and appropriate audit evidence by KAP RTS auditors on PT XYZ's financial statements during the 2020 Covid-19 pandemic was in accordance with applicable Auditing Standards. KAP RTS has completely modified the implementation of remote audit procedures during the Covid-19 pandemic, such as planning and audit engagements, managing audit evidence, field physical examinations, and interviews.

Keywords: *audit evidence, audit procedures, remote audit, Covid-19 pandemic, audit opinion*