

Abstrak

Perubahan kondisi dan standar secara global karena adanya pandemic Covid-19 menyebabkan audit intern berbasis risiko yang selama ini diterapkan di Indonesia harus menyesuaikan. Penelitian ini bertujuan untuk menganalisis pelaksanaan perencanaan audit internal berbasis risiko sebelum pandemi dan perencanaan audit berbasis risiko di era kebiasaan baru dengan pendekatan modern. Data penelitian ini diperoleh melalui studi kepustakaan yang bersumber baik dari peraturan atau penelitian sebelumnya mengenai topik terkait. Data tersebut kemudian dianalisis menggunakan metode deskriptif dengan pendekatan kuantitatif. Penelitian ini menyimpulkan bahwa perencanaan audit intern berbasis risiko di era kebiasaan baru sudah mulai menerapkan pendekatan yang lebih modern. Pandemi covid-19 membuat perencanaan audit intern melihat risiko bukan hanya dalam bentuk salah saji tapi juga risiko yang menghambat organisasi mencapai tujuannya. Penggunaan Teknik Audit Berbantuan Komputer (TABK) dan *continuous audit* menjadi bentuk adaptasi pembatasan sosial pasca pandemic. Peran auditor intern juga diharapkan menjadi lebih proaktif dengan adanya risiko yang belum pernah terjadi sebelumnya seperti keadaan pandemi.

Kata kunci: Audit Intern, Audit Intern Berbasis Risiko, Pendekatan Modern Perencanaan Audit Intern Berbasis Risiko, Pandemi Covid-19.

Abstract

Changes in conditions and standards globally due to the Covid-19 pandemic have caused risk-based internal audits that have been implemented in Indonesia to adjust. This study aims to analyze the implementation of risk-based internal audit planning before the pandemic and risk-based audit planning in the new era of habits with a modern approach. The data of this research was obtained through literature study which was sourced either from regulations or previous research on related topics. The data was then analyzed using a descriptive method with a quantitative approach. This study concludes that risk-based internal audit planning in the new era of habits has begun to apply a more modern approach. The COVID-19 pandemic has made internal audit planning look at risks not only in the form of misstatements but also risks that hinder the organization from achieving its goals. The use of Computer Assisted Audit Techniques (TABK) and continuous audits is a form of adaptation to post-pandemic social restrictions. The role of the internal auditor is also expected to be more proactive in the face of unprecedented risks such as the pandemic situation.

Keywords: Internal Audit, Risk-Based Internal Auditing, Modern Approaches to Risk-Based Internal Audit Planning, Covid-19 Pandemic.