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The Remote Audit and Information Technology: The Impact of Covid-19 Pandemic

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Abstract: This study aimed at examining the effects of remote audit and information technology on audit quality and professional ethics as the moderating variables. Employing a quantitative method, this research used primary data which were collected through questionnaire. The research population was auditors working at Public Accounting Firms around DKI Jakarta Province, Indonesia. 122 respondents were chosen as the samples using a convenience sampling technique. The results showed that remote audit and information technology affected audit quality. Auditors work professionally in compliance with the auditing standards for improved quality of the results. Information technology appropriately facilitates auditing process with the use of with computer-assisted audit techniques. Technology also makes data storage more effective and efficient, improving the quality of auditing works. Auditors are to comply with professional ethics in line with the public accounting profession's code of ethics.

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INTRODUCTION

The Corona Virus Disease 2019 outbreak spread globally and considerably affected the economy and finance globally (Ashari & Nugrahanti, 2021). The resultant economic turbulence and market uncertainty affected investors' confidence in companies' financial performance (Goodell, 2020) and caused difficulties (KPMB, 2020). The virus's widespread transmission caused considerable restriction and social distancing programs, shifting to physical distancing. Consequently, physical distancing eliminated face-to-face accounting practice and required auditors to conduct remote audit from home (Remote Audit).

Working from home renders more flexibility to auditors, even if they were to maintain timely communication with their team and clients. According to KPMB (2020), auditors should be responsible for their assignments using auditing standards for a quality audit. They were to investigate the existing documents as the main prerequisite despite a remote audit and maintain the quality during the pandemic. Remote audits were implemented equal to general audits, even if they were conducted face-to-face (Deloitte, 2020).

The recent phenomenon became the public spotlight as the result of public accounting firms' low audit quality. The Ministry of Finance through the Financial Profession Development Center (PPPK) unit imposed sanctions to public accountants with suspension or revocation of operational license for a certain period. Auditors caused low quality audit through non-compliance with the Public Accountant Professional Standards (SPAP). The auditing standards assisted auditors with fulfilling their responsibilities for financial statements professionally (IAPI, 2021).

Auditors' biggest challenge during the pandemic was to maintain a quality audit in the use of remote auditing techniques (Albitar et al., 2020). These techniques made use of information and communication technology by collecting electronic evidences and interacting with clients without meeting personally (Teeter et al., 2010). Remote audit techniques involved implementation of audit assignment process strategies process, which entailed planning, document examination, fieldwork, interviews, and reporting. Teeter et al. (2010) and Albitar et al. (2020) argued that remote audits affected audit quality. This proved that remote audit rendered audit performance more efficient and effective.

Auditors mostly implemented remote audits through information technology during the pandemic in order to minimize personal interaction with clients. Therefore, Computer Assisted Audit Techniques (CAAT) were expected to improve audit performance (Omonuk & Oni, 2015; Siew et al., 2020). Information technology facilitated paperwork audit, obtaining relevant information, detecting fraud, regular monitoring, reporting, storing audit files, and analyzing data. Furthermore, this technology reduced the costs incurred in auditing process implementation, rendering it more effective and efficient (Magablih, 2019). Information technology with computer-assisted audit techniques facilitated data management to improve audit performance (Castka et al., 2020). Information technology affected audit quality. It facilitated production of high-quality audit works and submission of reports on time (Alsamadani, 2017; Castka et al., 2020; Tarek et al., 2017; Valsafah et al., 2021). This is in line with Murfadila and Ramdani (2019) that information technology helped auditors complete quality audit reports.

Performing audit, auditors should implement the Professional Public Accountant Code of Ethics (KEPAP) (IAPI, 2020). These ethical values must be implemented in auditing process, including integrity, objectivity, professional competence, confidentiality, and professional behaviors (IAPI, 2020). Therefore, auditors' compliance with professional ethics strengthened their assignments to promote the quality of work.

This research was aimed at investigating, evaluating, and demonstrating the impacts of remote auditing and information technology on audit quality and professional ethics as the moderating variables during the pandemic. The findings would provide public accountants and other auditors working at public accounting firms useful information for enhancing their quality of audit during pandemic through the use of remote audit methodology and information technology. In reporting process, these auditors would promote their compliance with professional ethics, which would increase the amount of audit works.

LITERATURE REVIEW AND HYPOTHESES

Attribution Theory

The attribution theory explains the causes of behavioral formation, including internal traits, characters, and attitudes, or external pressure from certain situations that may influence individual's behaviors (Hareli & Weiner, 2002). It also explains how to understand a person's reaction to surrounding events by identifying the reasons for the situations experienced (Weiner, 2010). This empirical study used the theory on remote audit techniques, along with information technology, strengthened by compliance with professional ethics. Auditors' characteristics and external factors increase the quality of audit works.

Quality Audit

Audit quality is the probability that an auditor detects and discloses accounting system problems for its client (DeAngelo, 1981; Francis, 2011). According to Watkins et al. (2004), audit quality means the probability that an auditor will identify and disclose substantial misstatements in the client's

financial accounts. An audit is considered good when the auditor conducts it pursuant to the Public Accountant Professional Standards (SPAP) competently and impartially. The analysis was conducted under Government Regulation Number 8 Year 2018 on the dimensions of audit quality. The first dimension was key engagement personnel's use of time, including engagement partners' time and engagement completion hours. Engagement quality control used the indicators of engagement report in accordance with the Public Accountant Professional Standards and code of ethics. The third dimension was external and internal quality assessments or inspections. Public accounting firms review work papers and perform internal inspections. The fourth dimension was engagement control, in which auditor was responsible for the quality of audit engagement. The sixth dimension was public accounting firm organization and governance. Accurate, complete, impartial, transparent, and timely audit results would give optimum benefit. Auditors also presented financial statements that are compliant with the Indonesian Financial Accounting Standards (SAK). Client-auditor engagement was another indicator. The sixth dimension was auditors' service fee policy and billing rate policy.

Remote Audit

An audit or inspection is remote when it is conducted with assistance of computer and information technology devices without direct meeting with the client (Litzenberg & Ramirez, 2020). This method uses information and communication technology through collecting electronic evidences and interacting with clients non-personally (Teeter et al., 2010). The Indonesian Institute of Certified Public Accountants (IAPI) issued a Technical Newsflash in April 2020 in response to auditors' reactions to global pandemic (PWC, 2020). By March 2020, the Financial Reporting Council (FRC) also released a special notice for auditors, addressing the impacts of COVID-19 on audit quality. The notice set out guidelines for studying the impact of social restrictions on audit quality (FRC, 2020). Remote auditing as an alternative approach for auditors to conduct audit procedures while avoiding social gatherings during the pandemic.

During the execution of audit assignments, auditors are expected to adhere to applicable standards based on Litzenberg and Ramirez (2020), Technical Newsflash April IAPI (2020), and FRC (2020), all of which are dimensions in this study. These standards include various aspects, including identifying and assessing the risks of material misstatement by comprehending the entity and its environment (SA 315, 2021). Additionally, other standards cover auditors' response to assessed risks (SA 330, 2021), specific consideration of selected items (SA 501, 2021), and the audits of fair value accounting estimates and related disclosures (SA 540, 2021). Moreover, the provisions include subsequent events (SA 560, 2021), an independent assessment of the entity's ability to continue as a going concern (SA 570, 2021), and special considerations regarding the audit of financial statements (SA 600, 2021). These standards further mandate formulation of an opinion and the reporting on the financial statements (SA 700, 2021), potential modification of the opinion in the independent auditors' report (SA 705, 2021), and auditors' responsibilities concerning other information present in the audited financial statements (SA 720, 2021).

Based on the description, the first hypothesis was formulated as follows:

H₁: Remote audit positively affects audit quality

Information Technology

Information technology involves the design, development, and management of computer-based information systems encompassing both hardware and software applications. It utilizes computer equipment to securely store, process, and transmit information (Hall, 2015). Information technology, in combination with computer-assisted techniques, assists auditors in enhancing audit performance through improved data management (Castka et al., 2020). This technology framework is built upon computer and communication technology, which proves invaluable for auditing in public accounting firms. This study's use of the information technology was based on Arens (2012) and Siew et al. (2020). There are three auditing approaches to Electronic Data Processing (EDP) audits. The first approach entails auditing around computer, involving auditors observing auditing archival documents before data entry into computer.

The second approach, auditing through computer, entails using computer for both data entry and processing, as well as data archiving. The third approach, computer-assisted audit techniques, involves indicators such as the application of audit software like ATLAS, Excel, and ACL for generating audit work papers. This approach makes use of computer to enhance auditor's performance and ensure timely completion of audits. Therefore, Computer Assisted Audit Techniques (CAAT) are expected to significantly enhance audit performance (Omonuk & Oni, 2015; Siew et al., 2020). Based on the description, the second hypothesis was formulated as follows:

H₂: Information technology positively affects audit quality

Professional Ethics

Auditors' professional ethics encompasses a code of conduct and values that auditors must uphold to meet the demands of both profession and organization. These values should also align with audit standards, serving as a minimally achieved quality in audit works (Arens, 2012). Professional ethics takes the form of the Professional Public Accountant Code of Ethics (KEPAP) (IAPI, 2020). This code represents an adoption of the Ethics Code Handbook for Professional Accountants 2018 Edition issued by the International Ethics Standards Board for Accountants of The International Federation of Accountants (IESBA, 2022). The components of the Code of Ethics for Professional Public Accountants (IAPI, 2020), which serve as dimensions in this study, consist of five basic principles of professional ethics. These principles include Integrity, Objectivity, Competence and Professional Prudence, Confidentiality, and Professional Conduct. Adhering to these principles is imperative for auditors, as it ensures the delivery of audits of professional quality. Professional ethics play a pivotal role in instilling confidence in clients and external stakeholders (Nugrahanti & Jahja, 2018).

Based on the description, the third and fourth hypotheses were formulated as follows:

H₃: Professional Ethics strengthen the effect of remote audit on audit quality

H₄: Professional Ethics strengthen the effect of information technology on audit quality

METHODS

This quantitative study employed a causal approach to analyze the relationship between variables (Sugiyono, 2018). This approach examined the causal relationship as it traces the impact of remote auditing and information technology on audit quality, while also considering the moderating influence of professional ethics. The study centered on the Public Accounting Firms (KAP), with remote audit and information technology as the independent variables (X). Audit quality stands as the dependent variable (Y), with professional ethics assuming the role of a moderating variable. This assumption holds under the condition of other variables remaining constant.

The study population was auditors at various levels, including juniors, seniors, managers, supervisors, and partners employed in Public Accounting Firms around DKI Jakarta. The auditors were registered in the directory of the Indonesian Institute of Certified Public Accountants. These auditors were selected using convenience sampling, often referred to as the accidental sampling technique. This technique was based on the availability of elements and the ease of obtaining them (Sugiyono, 2018). In this approach, individuals chosen as participants were easy to locate or available at the right time. Questionnaires were distributed to respondents between March 2022 and October 2022. Initially, ten auditors received the survey questionnaires to assess their understandability, which was determined through data validity and reliability tests. Subsequently, 156 questionnaires were distributed to auditors employed in public accounting firms around DKI Jakarta. Out of these numbers, 24 questionnaires were not returned due to the respondents' resignation from the firms. Additionally, 10 questionnaires were returned but deemed incomplete, making them unavailable for further process for incomplete information. Consequently, a total of 122 questionnaires were successfully processed, constituting 78% of the originally distributed questionnaires.

In this study, the independent variable (X) comprises remote audit and information technology, while the dependent variable (Y) is audit quality. These variables were examined along with a moderating variable, professional ethics, with the underlying assumption that other variables remained constant. As illustrated in Table 1, the operational research variables were as follows:

Table 1. Operation of Research Variables

Variable	Dimension	Indicator	Source
Audit quality (Y)	a. Use of time	1. Use of time by engagement partners 2. Total hours for an engagement	(Government Regulation No. 8 Year 2018)
	a. Engagement quality control	1. Engagement report in accordance with the Public Accountant Professional Standards 2. Compliance with the Code of Ethics	(Watkins et al., 2004) (De Angelo, 1981) (Francis, 2011).
	b. Results of quality reviews or inspections by external and internal parties	1. KAP inspected work papers 2. KAP performed monitoring function of internal inspection	
	c. Engagement control range	Responsibility for the overall quality of each audit engagement assigned to auditor	
	d. KAP organization and governance	1. Auditor's audit report results must be accurate, complete, objective, clear, and timely for maximum benefit of the information provided 2. Auditor provided financial statements in accordance with the Indonesian Financial Accounting Standards (SAK) 3. Audit engagement between auditors and clients in auditing and accounting matters	
	e. Service fee policy	1. Auditors received adequate fees for their services from KAP 2. KAP established an adequate billing rate policy	
Remote audit (X1)	a. Identification and Assessment of material misstatement risks through understanding of entity and its environment (SA 315)	1. Risk assessment for presentation identification 2. Assessment of material misstatement at the financial statement and assertion levels	(SA 315, SA 330, SA 501, SA 540, SA 560, SA 570, SA 600, SA 700, SA 705, SA 720, 2021) (Technical Newsflash IAPI, April 2020) (FRC,2020) (PWC. 2020)
	b. Auditor's response to assessed risks (SA 330)	1. The process of closing the financial statement book 2. Auditor's evaluation of the financial statements presented 3. Auditor's conclusion on audit evidence	(Litzenberg & Ramirez, 2020)
	c. Specific consideration of optional elements (SA 501)	Inventory materiality existence test	

	d. Audit of estimated accounting fair values and related disclosures (SA 540:)	Evaluating the accuracy of assumptions and reliability of data in audit	
	e. Later events (SA 560)	Sufficient and appropriate audit procedures	
	f. Going concern (SA 570)	Auditor obtained sufficient and appropriate audit evidence	
	g. Special considerations for group financial statements audit (SA 600)	Reassessment of auditor's planned procedures	
	h. Formulation of opinion on and reporting of financial statements (SA 700)	Management provided the data and evidence needed for audit	
	i. Modification of opinion in independent auditor's report (SA 705)	Auditor did not obtain sufficient evidence	
	j. Auditor's responsibility for other information in documents containing audited financial statements (SA 720)	Material inconsistency that might incite doubt on audit conclusions.	
Information technology (X2)	a. Audit around computer	Checking all audit archive documents before entering the data into computer	(Arens,2017) (Siew et al., 2020)
	b. Audit through computer	Using computers to enter data, process data, and archive data.	(Hall, 2015) (Castka et al., 2020)
	c. Computer-assisted audit techniques	<ol style="list-style-type: none"> 1. Use of software such as audit software, ATLAS, excel, and ACL for creating audit work papers. 2. Use of computers to improve auditor's performance. 3. Audit completion as per audit time 	(Omonuk & Oni, 2015)
Professional ethics (X3)	a. Integrity	<ol style="list-style-type: none"> 1. Be assertive in all professional and business relations 2. Be honest in all professional and business relations 	(IAPI KEPAP,2020) (IESBA-IFAC, 2018)
	b. Objectivity	<ol style="list-style-type: none"> 1. No bias is allowed 2. Conflict of interest 3. Inappropriate influence from any other parties 	
	c. Competence and caution	<ol style="list-style-type: none"> 1. Professional skills 2. Act with care 3. Act with precision 	
	d. Secrecy	<ol style="list-style-type: none"> 1. Do not disclose information to third parties without client or employer's consent 2. Do not use the information for personal 	

e. Professional behavior	gain or third parties 1. Comply with prevailing laws 2. Avoid any behavior that may reduce confidence in the profession
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Source: Researcher

The primary data were collected by distributing questionnaires containing statements for respondents related to remote auditing, information technology, audit quality, and professional ethics as the moderating variables. The respondents' responses were evaluated using five response options, each assigned a weighted score: Strongly Agree (SA) = 5, Agree (A) = 3, Neutral (N) = 3, Disagree (D) = 2, Strongly Disagree (SD) = 1 (Sugiyono, 2018).

The data were analyzed through four stages of examination. The first stage encompassed a descriptive statistical analysis, revealing measures such as mean, standard deviation, variance, maximum, minimum, sum, range, kurtosis, and skewness (Ghozali, 2018). In the second stage, the data's validity and reliability were subjected to testing. In the third stage, the classical assumptions were assessed through test for normality, multicollinearity, and heteroscedasticity. In the fourth stage, all hypotheses were tested, as verified through partial (t-test), simultaneous (F test), and coefficient of determination (R²) tests. The coefficient of determination and multiple linear regression analysis were both instrumental in determining the relationship between the independent and dependent variables. Additionally, the interaction of moderating variables was tested using Moderated Regression Analysis (MRA) (Ghozali, 2018). MRA is an application specifically for multiple linear regression. The regression equation contained the elements of moderating variables' interaction, a multiplication of two or more independent variables. This interaction test played a vital role in determining how the interaction of professional ethics' variables strengthened or weakened the effect of remote auditing and information technology on audit quality. The following equation shows the regression model:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_1.M + \beta_4 X_2.M + e \dots \dots \dots (1)$$

Description:

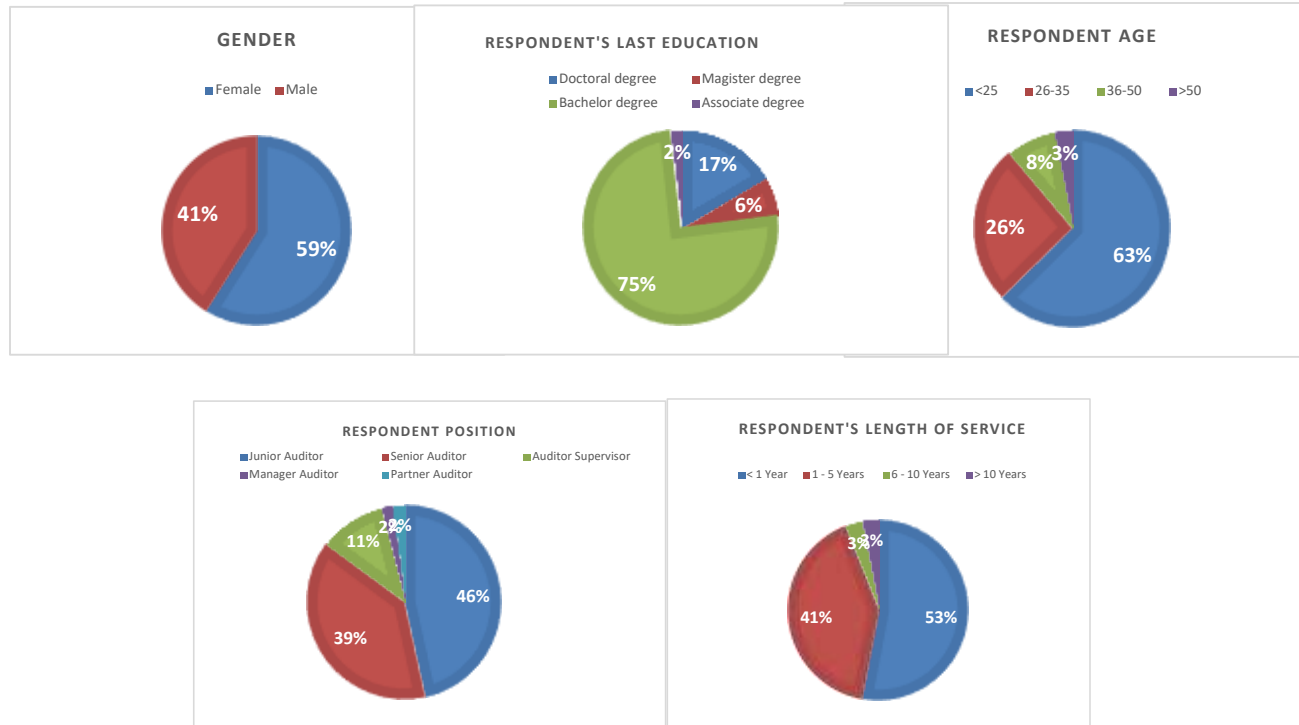
- Y = audit quality
- A = constant
- β₁-β₅ = Regression coefficient
- X₁ = Remote Audit
- X₂ = Information Technology
- M = Professional ethics
- X₁.M = Interaction between remote audit and professional ethics
- X₂.M = Interaction between information technology and professional ethics

RESULTS AND DISCUSSION

Description of Respondents

Figure 1 illustrates the breakdown of respondents by gender. Among the 122 respondents, 72 (59.02%) were male, and 50 (40.98%) were female. By age, 76 (62.29%), 32 (26.29%), 10 (8.19%), and 4 (3.27%) respondents were below 25 years old, 26-35 years old, 36-50 years old, and over 50 years old. Therefore, this study was dominated by below 23-year old respondents.

Figure 1. Description of Respondents



Source: Researcher’s processed data

Figure 1 illustrates that among the respondents, 1 (0.82%) had a doctoral degree, 9 (7.38%) had a master degree, 109 (89.34) had a bachelor's degree, and 3 (1.64) had an associate degree. This distribution indicates that respondents were dominated by bachelor degree. By respondents' position, 57 auditors in Public Accounting Firms (46.72) were juniors, 48 (39.34%) were seniors, 13 (10.66%) were supervisors, 2 (1.64%) were managers, and 2 (1.64%) were partners. Consequently, junior auditors dominated the respondents in this study. By duration of service an auditor, 65 (53.28%), 50 (40.98), 4 (3.28%), and 3 (2.46%) respondents had work experience less than 1 year, between 1-5 years, between 6-10 years, and more than 10 years, respectively. Therefore, the respondents were dominated by those who had been working as auditor for less than 5 years.

The descriptive statistical data in Table 2 reveal that the mean of the remote audit variables was 45.80, with standard deviation 6.041. Additionally, the information technology variable’s mean was 21.19 and standard deviation 2.961. Furthermore, the moderating variable of professional ethics had mean 46.61 and standard deviation 5.171. Lastly, the audit quality variable had mean 32.13 and standard deviation 2.020.

Table 2. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Remote Audit_X ₁	122	20	55	45.80	6.041
Information Technology_X ₂	122	15	25	21.19	2.961
Professional Ethics_Z	122	34	55	46.61	5.171
Audit Quality_Y	122	28	35	32.13	2.020
Valid N (listwise)	122				

Source: Researcher’s processed data

Analysis Results

The accuracy of hypothesis test was heavily reliant on the data utilized in the test. When the validity and reliability of the data collection instrument failed to minimum requirements, the data became less useful. The validity test indicated that all questions for remote audit variables, information technology, and professional ethics were valid since $r_{count} > r_{table}$. Additionally, the reliability test results for the remote audit, information technology, professional ethics, and audit quality variables resulted in Cronbach’s alpha values 0.881, 0.859, 0.842, and 0.750, respectively. This confirms that all variables can be considered reliable since the Cronbach’s alpha values > 0.70 .

The classical assumption test encompassed normality, multicollinearity, and heteroscedasticity tests. The normality test was conducted using a graphical approach, revealing that the data were normally distributed. This was proven by the relatively close alignment of points of the Normal P-P Plot, indicating the normal distribution of residual data. The results of the Multicollinearity test indicated the VIF values of 1.009 for remote audit variables (X_1), 1.794 for Information Technology (X_2), and 1,806 for Professional Ethics (M). The corresponding tolerance values for remote audit variables (X_1), Information Technology (X_2), and Professional Ethics (M) were 0.991, 0.557, and 0.554, respectively. Since the VIF value of each variable was below 10 and the tolerance value was above 0.1, this indicates there was no multicollinearity among the three independent variables. Additionally, the heteroscedasticity test involved generating a scatter plot between residuals and the predictive value of the standardized dependent variable. The scatter plot indicated absence of discernible patterns. The points were dispersed both above and below 0 mark on the Y-axis, not accumulated only in one place. Therefore, there was no heteroscedasticity, implying the presence of homoscedasticity. This outcome fulfills the classical assumption about heteroscedasticity in the model, ensuring that it remains free from heteroscedasticity.

The data were also analyzed involving the use of the coefficient of determination and multiple linear regression analyses. The coefficient of determination test was employed to measure the model’s ability to explain the dependent variable. The results of Coefficient of Determination Test (R^2) are presented in Table 3.

Table 3. Coefficient of Determination Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error in the Estimate
1	.660 ^a	.435	.416	3.081

a. Predictors: (Constant), Remote Audit _X1, Information Technology _ 2, Professional Ethics _M

b. Dependent Variable: Audit Quality _Y

Source: Researcher’s processed data

The results of the adjusted coefficient of determination (Adjusted R Square) in Table 3 indicate that 0.416 or 41.6% of the variability in the audit quality variable is accounted for by variations in remote audit, information technology, and professional ethics. External variables not covered in this study contribute to the remaining 58.4 %. Moreover, multiple regression, along with the examination of the interaction involving the moderating variable, and hypothesis tests were conducted to ascertain the effect of the independent variable on the dependent and moderating variables.

Table 4. Results of Moderated Regression Analysis Test and t-Test Analysis Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	26.888	2.262		11.887	.000
Remote Audit_X1	.540	.184	1.615	2.934	.004

Information technology_ X ₂	1.179	.361	1.727	3.263	.001
Remote Audit *Professional Ethics	.010	.004	1.845	2.791	.006
Information Technology *Professional Ethics	.027	.008	3.003	3.529	.001

a. Dependent Variable: Audit Quality _ (Y)

Based on Table 4, the outcome of the multiple linear regression analysis and moderated regression analysis can be organized in the regression equation below:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_1.M + \beta_4X_2.M + e$$

$$Y = 26.888 + 0.540X_1 + 1,179 X_2 + 0.010X_1 M + 0.027X_2 M + e$$

Information:

- Y = Audit quality
- X₁ = Remote audit
- X₂ = Information technology
- M = Professional ethics
- X₁.M = Interaction between remote audit and professional ethics
- X₂.M = Interaction between information technology and professional ethics
- e = Error

Table 5 shows the Analysis of Variance (ANOVA) test had F value 22.527 with probability value (sig) = 0.000. F-count value was 22.527 > F-table (3.07), and sig. value was lower than the probability value 0.05. Therefore, the regression model was feasible to predict the effect of remote audit variables and information technology on audit quality moderated by professional ethics.

Table 5. F Test Results

	Model	Total Squares	Df	Mean Square	F	Sig.
1	Regression	855.429	4	213.857	22.527	.000 ^b
	Residual	1110.702	117	9.493		
	Total	1966.131	121			

Source: Researcher's processed data

Remote Audit's Effect on Audit Quality

The first hypothesis was that remote audit affected audit quality for auditors working at public accounting firms around DKI Jakarta. Table 4.20 showed that sig value for t-test was 0.004 < 0.05, and t-value was 2.934 > 1.979. This supported H1 that remote audit variable (X₁) positively affected audit quality (Y).

The results of first hypothesis test showed that remote audit significantly and positively affected audit quality. Remote audit allowed auditors to use professional procedures that might promote the quality of works during pandemic. Most respondents conducted audit assignments in compliance with the audit standards, including the nine dimensions as an approach to remote audit. This was clearly demonstrated in the remote audit approach within the first dimension, specifically concerning the meticulous identification and thorough assessment of material misstatement risks through an in-depth understanding of the entity and its environment (SA 315, 2021). During the COVID-19 pandemic, auditors conducted remote audits by identifying and assessing the risks associated with material misstatement. This aimed to detect fraud or errors in financial statements and confirm transactions, account balances, and disclosures.

The process was conducted through a comprehensive understanding of the entity and its environment, including internal entity controls. Consequently, auditors formulated and implemented responses in line with the appraised risks of material misstatement. The findings derived from the remote audit approach in the second dimension (SA 330, 2021) indicated that auditors obtained adequate and pertinent evidence pertaining to the assessment of the material misstatement risk. This achievement was reached through the formulation and implementation of fitting responses to the identified risks. The outcomes of the remote audit approach in the third dimension (SA 510, 2021) revealed that auditors obtained sufficient and appropriate audit evidence pertaining to the existence and condition of inventories. Due to unforeseen circumstances, auditors were unable to physically attend the inventory count. Consequently, they must observe physical counts at an alternative date and carry out audit procedures for transactions conducted between those dates.

The findings in the fourth dimension of the audit of fair value accounting estimates and related disclosures (SA 540, 2021) indicated that auditors were responsible for accounting estimates. This encompassing responsibility pertained to fair value accounting estimates both in recognized and disclosed formats. The pertinent financial statement disclosures were sufficient within the applicable reporting framework. Furthermore, the outcomes of the fifth dimension (SA 560, 2021) underscored auditors' responsibility for subsequent events in the audit of financial statements. Auditors must procure substantial and pertinent evidence concerning events occurring between the reporting date and the issuance of the report that necessitated adjustment or disclosure in the financial statements. In the context of the sixth dimension (SA 570, 2021), auditors' role in auditing financial statements revolved around the assessment of management's application of the going concern assumption. This assessment was employed in the formulation of financial statements and involved reaching a conclusion regarding any substantial uncertainties concerning the entity's ability to persist. As for the approach outlined in the seventh dimension (SA 600, 2021), auditors engaged their colleagues to oversee the computation of physical inventory or the examination of fixed assets, especially when these activities transpired at a remote location.

The findings from the eighth dimension (SA 700, 2021) revealed that auditors established their viewpoint regarding the financial statements through deductions drawn from the evidence gathered, subsequently producing a comprehensive report. As for the perspective of the ninth dimension (SA 705, 2021), auditors formulated a revised judgment concerning the financial statements. Additionally, the methodology pertaining to the tenth dimension (SA 720, 2021) revealed that auditors responded suitably in instances when the document incorporated the audited financial report. Auditors also took action when the reports incorporated data about other variables which might potentially interfere with the credibility of the financial statements.

These findings are substantiated by several preceding studies that have affirmed the influence of remote audit on audit quality (Albitar et al., 2020; Litzenberg & Ramirez, 2020; Teeter et al., 2010). Auditors engaged in remote audits to accumulate adequate and pertinent electronic evidence, enhancing the formulation of opinion and facilitating the report on financial statements. While remote audit involved distinct procedures compared to conventional audits, both approaches maintained equivalent levels of quality. This procedure was facilitated through the optimization of technology, proactive communication with client, free access to data, brief and direct audits, and compliance with health protocols. Additionally, the audit procedure used a client portal, video conference, cloud and data analytics, and paperless audit software.

Information Technology's Effect on Audit Quality

The second hypothesis said that information technology had negative and significant impacts on the audit quality of auditors working at public accounting firms around DKI Jakarta. The Coefficients table 4.20 shows sig. value for t-test $0.001 < 0.05$, and t-value $3.263 > 1.980$. These results support H2 that the Information Technology variable (X2 significantly affects audit quality (Y).

The results indicated that information technology has positive and significant impacts on audit quality. Auditors' increased ability in using information technology, in combination with computer-

assisted audit techniques, enhances audit quality, particularly during the pandemic. Information technology plays a pivotal role for auditors by facilitating computer-assisted audit procedures, including document examination, data input, processing, and storage in a more efficient manner. Furthermore, this technology assists auditors in completing audits within appropriate timeframes, thereby promoting quality work (Nezhyva & Miniailo, 2020). The presence of information technology enhances auditors' capacity to employ computer-assisted audit techniques, necessitating a grasp of methodologies for accessing, analyzing, and evaluating electronic data through computational means (Siew et al., 2020).

This sentiment was reflected in the majority of respondents' feedback regarding the utilization of information technology. The respondents employed strategies encompassing both computer-centric and computer-assisted approaches to auditing. In auditing processes, information examination encompasses a thorough review of archival documents prior to data input into computer. Moreover, auditors rely on computer to precisely input and process data. Information technology is used with computer-assisted audit techniques, utilizing audit software like ATLAS Excel and ACL for the creation of audit work papers. Auditors' effective and fitting application of information technology not only streamlines audit execution, but also enhances performance and efficiency.

These findings are confirmed by a number of preceding studies, which have found information technology' positive impact on audit quality. Information technology serves to facilitate the collection, processing, and storage of audit data, enabling the accurate and relevant reporting of information, and promoting the quality of work (Alsamadani, 2017; Castka et al., 2020; Murfadila & Ramdani, 2019; Nezhyva & Miniailo, 2020; Omonuk & Oni, 2015; Siew et al., 2020; Tarek et al., 2017; Valsafah et al., 2021). Traditional manual approaches to auditing can hardly handle the growing complexity of client transaction data, underscoring the necessity of integrating information technology and audit software for effective report preparation, particularly in the context of pandemic, where physical activities are greatly restricted, information technology assumes heightened significance.

Utilizing information technology in tandem with audit software facilitates seamless execution of remote audit techniques. Among the tools, Audit Tool Link and Archive (ATLAS) is the audit software for generating audit work papers. Developed by the Financial Professional Development Center (PPPK) in collaboration with IAPI, ATLAS supports auditors in conducting Excel-based audits. For public accounting firms lacking dedicated audit software, Excel-based ATLAS can serve as an essential aid in implementing audit that comply with auditing standards.

Professional Ethics Moderates Remote Audit's Effect on Audit Quality

The third hypothesis posits that the impact of remote auditing on the quality of audits conducted in public accounting firms within and around DKI Jakarta is strengthened through the adherence to professional ethics. The coefficient table 4.20 indicates that the significance value for t-test is 0.006, which is lower than 0.05, while the t value is $2.791 > 1.979$. Both these findings are presented in the table. These results support Hypothesis 3, which suggests that professional ethics play a role in mitigating the impact of remote audits on audit quality (Y).

Based on the findings, professional audit ethics exert a significantly positive impact on the influence of remote auditing on audit quality. Auditors engaged in remote audits during the pandemic were required to adhere to the professional code of ethics, a pivotal element of auditing standards established to foster the production of high-quality work. This was underscored by the responses, which indicated that the majority of respondents upheld professional ethics. Traits such as integrity, competence, caution, confidentiality, and professional conduct are all integral to ethics. Consequently, auditors must execute professional activities and provide services through remote auditing techniques that align with pertinent standards throughout the pandemic. In the pursuit of excellent work, they should also strive to enhance the ethical adherence to the profession when making audit reports. The application of attribution theory can assist auditors in assessing the development of individual behaviors associated with professional audit ethics, including integrity, objectivity, competence, cautious attitude, confidentiality, and professional behavior (Hareli & Weiner, 2002). Both auditor characteristics and external factors

contribute to the enhancement of audit quality and the preservation of the integrity of the auditor profession.

Professional Ethics Moderates Information Technology's Effect on Audit Quality

The fourth hypothesis suggests that the impact of information technology on audit quality within public accounting companies in and around DKI Jakarta is moderated by the presence of professional ethics. As indicated by the coefficient table in 4.20, the significance value of the t-test is 0.001, which is higher than 0.05, and the t value is 3.529, which is higher than 1.979. This supports Hypothesis 4 that professional ethics can alleviate the impact of information technology on audit quality (Y).

Based on the findings, the ethical standards upheld by the auditing profession enhance the impact of information technology on the integrity of audits. Auditors' enhanced capacity to utilize information technology through computer-assisted audit methodologies, coupled with their commitment to professional ethics, has contributed to an enhancement in audit quality during the pandemic. This was reflected in the responses, which showed that a majority of respondents aligned with the moral attributes expected of auditors, including qualities such as honesty, competence, prudence, confidentiality, and professional conduct. Consequently, auditors are required to make use of information technology to facilitate the completion of audits. In order to support high-quality audit work, they should further develop their adherence to professional ethics by keeping an honest, fair, and firm attitude. Attribution theory is used in remote audit techniques, reinforced by information technology and underscored by adherence to professional ethics, including auditor's independence, professionalism, and integrity. Both auditor characteristics and external factors contribute to the enhancement of audit quality and the preservation of the integrity of the auditor profession.

CONCLUSION

Remote audit positively affects audit quality and was needed during the pandemic since auditors conducted audits remotely in avoidance of social crowds. Auditors should carry out remote audits professionally in compliance with the audit standards for improved quality of their works. Despite the different procedures, remote and conventional audits have equal quality. This procedure is assisted maximally by technology, active communication with client, unrestricted access to data, brief and direct audits, and compliance with health protocols. It uses a client portal, video conference, cloud and data analytics, and paperless audit software. Therefore, information technology affects audit quality. During the pandemic, computer-assisted audit techniques enabled auditors to collect, process, and store audit data more effectively with the use of information technology to promote the quality of works. Moreover, the professional ethics strengthened the influence of remote audit and information technology on audit quality. Auditors should comply with the public accounting profession's code of ethics to promote remote auditing and information technology for quality audit during the pandemic.

This study evaluated auditors' auditing performance during the pandemic. This would be useful in conducting audit remotely and mastering information technology while complying with the audit profession's code of ethics. This could also serve as reference for higher number of respondents and considering other independent variables that might affect audit quality. Moreover, changing into another moderating variable could strengthen or weaken audit quality.

In this study, the questionnaire was distributed to and collected from auditors who worked at public accounting firms around DKI Jakarta, Indonesia. Furthermore, the questionnaire was distributed at the peak of auditing season online through Google Form and randomly via WhatsApp groups, emails, and online questionnaire. This may cause possible bias in the results.

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Appendix

1. The validity test showed that the whole questions of the questionnaire for remote audit variables, information technology, and professional ethics were valid since $r \text{ count} > r \text{ table}$.

Validity Test				
Variable	Item	R Table	R Count	Results
Remote Audit	X1.1	0.195	0.750	Valid
	X1.2	0.195	0.758	Valid
	X1.3	0.195	0.748	Valid
	X1.4	0.195	0.725	Valid
	X1.5	0.195	0.652	Valid
	X1.6	0.195	0.749	Valid
	X1.7	0.195	0.798	Valid
	X1.8	0.195	0.722	Valid
	X1.9	0.195	0.531	Valid
	X1.10	0.195	0.479	Valid
	X1.11	0.195	0.554	Valid
Information Technology	X2.1	0.195	0.807	Valid
	X2.2	0.195	0.825	Valid
	X2.3	0.195	0.822	Valid
	X2.4	0.195	0.771	Valid
	X2.5	0.195	0.798	Valid
Professional Ethics	M.1	0.195	0.661	Valid
	M.2	0.195	0.703	Valid
	M.3	0.195	0.662	Valid
	M.4	0.195	0.556	Valid
	M.5	0.195	0.604	Valid
	M.6	0.195	0.593	Valid
	M.7	0.195	0.709	Valid
	M.8	0.195	0.668	Valid
	M.9	0.195	0.443	Valid
	M.10	0.195	0.481	Valid
	M.11	0.195	0.749	Valid
Audit Quality	Y.1	0.195	0.427	Valid
	Y.2	0.195	0.694	Valid
	Y.3	0.195	0.638	Valid
	Y.4	0.195	0.670	Valid
	Y.5	0.195	0.656	Valid
	Y.6	0.195	0.618	Valid
	Y.7	0.195	0.619	Valid

Source: Data processed using IBM SPSS 25 application

2. The reliability test for the remote audit variable had Cronbach alpha value 0.881, for information technology variable 0.859, for professional ethics moderating variable 0.842, and audit quality variable 0.750. Consequently, we may conclude that the whole variables in this study were reliable since each variable had Cronbach alpha value > 0.70.

Remote Audit Reliability Test Results

Case Processing Summary			
		N	%
Cases	Valid	122	100.0
	Excluded ^a	0	.0
	Total	122	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics	
Cronbach's Alpha	Qty. of Items
.881	11

Information technology Reliability Test Results

Case Processing Summary			
		N	%
Cases	Valid	122	100.0
	Excluded ^a	0	.0
	Total	122	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics	
Cronbach's Alpha	Qty. of Items
.859	5

Professional Ethics Reliability Test Results

Case Processing Summary			
		N	%
Cases	Valid	122	100.0
	Excluded ^a	0	.0
	Total	122	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics	
Cronbach's Alpha	Qty. of Items
.842	11

Audit Quality Reliability Test Results

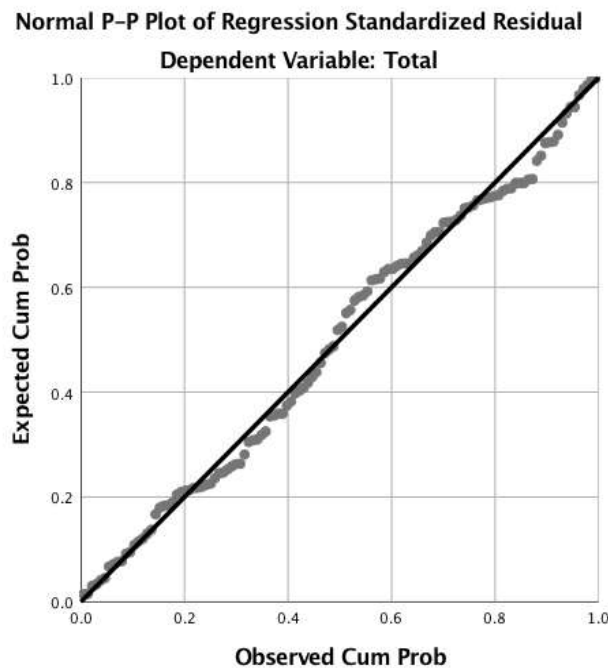
Case Processing Summary	
-------------------------	--

		N	%
Cases	Valid	122	100.0
	Excluded ^a	0	.0
	Total	122	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics	
Cronbach's Alpha	Qty. of Items
.750	7

3. The classical assumption tests in this study included normality, multicollinearity, and heteroscedasticity tests. The normality results showed that the data were normally distributed, which was conducted using graphical method. The graph below shows that the points of the Normal P-P Plot are relatively close to the straight line. Therefore, we may conclude that the residual (data) were normally distributed.



Normality Test Results

Source: Data processed using IBM SPSS 25 application

4. In the multicollinearity test, the VIF values for remote audit variables (SUM_X1), Information Technology (SUM_X2), and Professional Ethics (SUM_M) were 1.009, 1.794 and 1.806, respectively. Meanwhile, the tolerance values for remote audit variables (SUM_X1), Information Technology (SUM_X2), and Professional Ethics (SUM_M) were 0.991, 0.557, 0.554, respectively. Since the VIF value of each variable was 10 and the tolerance value was 0.1, we may conclude there was no multicollinearity in the three independent variables.

3.

Multicollinearity Test Results

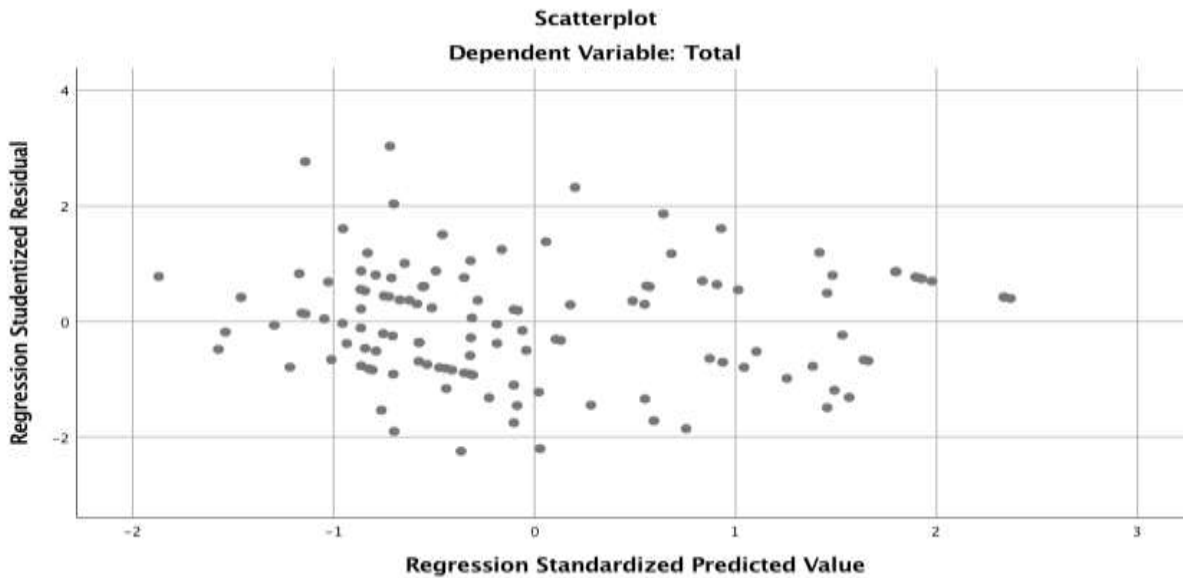
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	4.468	3.678		1.215	.227		
Remote Audit (X ₁) Information Technology (X ₂)	.018	.049	.027	.363	.718	.991	1.009
Professional Ethics (Z)	.106	.134	.078	.793	.429	.557	1.794
Audit Quality(Y)	.431	.077	.553	5.624	.000	.554	1.806

Source: Data processed using IBM SPSS 25 application

- The heteroscedasticity testing was conducted by making a scatter plot between the residuals and the standardized dependent variable's predicted value. In the scatter plot, the points' distribution did not form a certain pattern/flow, but they were spread above and below 0 on Y axis, and did not accumulate in one place. The classical assumption of heteroscedasticity in this model was fulfilled, free from heteroscedasticity. Furthermore, below is the results of multicollinearity test.

Heteroscedasticity Test Results



Source: Data processed using IBM SPSS 25 application

Attachment - Questionnaire

Dear. Mr/Mrs auditor

I, Trinandari Prasetyo Nugrahanti from Perbanas Institute, am researching the implementation of remote audit on the use of remote audit techniques and information technology with professional ethics as the moderating variable and how they influence the quality of audit performance during the covid-19 pandemic. This research

is conducted solely for the sake of academic community, and the identity of the auditors working at the public accounting firms will be kept confidential. I would like to you to fill in the questionnaire. Thank you for your cooperation.

Questions Regarding Respondent's Profile

Name of KAP:

KAP's location :

Age : < 25 26-35
 36-50 > 50

Gender : Male Female

Last education : S3 S2 S1 D3

Position : Junior Auditor Auditor Supervisor
 Senior Auditor Manager Auditor
 Partner

Duration of service : 1-5 Years
 6-10 Years
 > 10 Years

How to Fill in the Questionnaire:

Simply tick (√) in the available answer box most suitable of your choice. Only one answer is expected for each statement. Each number represents the level of conformity to your opinion. The scores/values of the answers are as follows:

- Score 1 : Strongly Disagree (STS)
- Score 2 : Disagree (TS)
- Score 3 : Neutral (N)
- Score 4 : Agree (S)
- Score 5 : Strongly Agree (SS)

A. AUDIT QUALITY

No.	Statement	Score				
		SS	S	N	TS	STS
A	Use of key engagement personnel's time					
1	During Covid-19 pandemic, auditors used their time effectively in completing audit according to audit engagement.					
B	Engagement quality control					
2	During Covid-19 pandemic, auditors comply with the public accountant professional standards, code of ethics, and prevailing regulations in audit engagement.					
C	Results of quality review or inspection by external and internal parties					
3	During Covid-19 pandemic, auditors monitored work papers and inspections of internal and external audits					
D	Engagement control range					
4	During covid-19 pandemic, auditors were responsible for the entirety of audit engagement					
E	KAP organization and governance					
5	During Covid-19 pandemic, Auditors' reporting audit results must be accurate, complete, objective, clear, and timely for the maximum benefits of the information provided.					
6	During Covid-19 pandemic, auditors ensured that the financial statements presented complied with the Indonesian Financial Accounting Standards (SAK)					
D	Service fee policy					
7	During Covid-19 pandemic, auditors received adequate compensation for their services such as working hours or overtime					

B. Remote Audit

No.	Statement	Score				
		SS	S	N	TS	STS
A	Identification and assessment of material misstatement risks through understanding of entity and its environment					
8	During Covid-19 pandemic, auditors carrying out remote audits might find material misstatements at financial statement level					
B	Auditor's response to assessed risks					
9	During Covid-19 pandemic, auditors carrying out remote audits could close financial statements book					

10	During Covid-19 pandemic, auditor could carry out remote audits and evaluate the financial statements presented					
C	Specific consideration of the elements of choice					
11	During Covid-19 pandemic, auditors carrying out remote audits could check the inventory materially					
D	Audit of estimated accounting fair value and related disclosures					
12	During Covid-19 pandemic, auditors carrying out remote audits could evaluate the accuracy of assumptions and the reliability of audit data					
E	Later events					
13	During Covid-19 pandemic, auditor carried out remote audits in accordance with audit procedures					
F	Business Continuity					
14	During Covid-19 pandemic, auditors carrying out remote audits were capable of finding accurate audit evidences.					
G	Special considerations for group financial statements audit					
15	During Covid-19 pandemic, auditor carrying out remote audits could reassess planned procedures					
H	Formulation of opinion on and reporting of financial statements					
16	During Covid-19 pandemic, auditors carrying out remote audits could easily obtain audit evidence from clients					
I	Modification of opinion in independent auditor's report					
17	During Covid-19 pandemic, it was difficult for you and your auditors to do remote audits for audit evidence					
J	Auditor's responsibilities for other information in documents containing audited financial statements					
18	During Covid-19 pandemic, auditors carrying out remote audits could find material errors					

C. INFORMATION TECHNOLOGY

No.	Statement	Score				
		SS	S	N	TS	STS

A	Audit around computer				
19	During Covid-19 pandemic, auditors checked all audit archive documents before entering data into computer				
B	Audit through computer				
20	During Covid-19 pandemic, auditors used computers to enter audit file data				
D	Computer-assisted audit technique (TABK)				
21	During Covid-19 pandemic, auditors used software such as ATLAS, excel, and ACLas as examination papers.				
22	Could using the auditor's computer help improve auditor' performance or audit quality?				
23	Are you an auditor? During Covid-19 pandemic, using a computer could complete the audit by the time of audit engagement				

D. PROFESSIONAL ETHICS

		Score				
		SS	S	N	TS	STS
A	Integrity					
24	During Covid-19 pandemic, you were strict in all professional and business relations.					
25	During Covid-19 pandemic, you were honest in all professional and business relations.					
B	Objectivity					
26	During Covid-19 pandemic, you did not carry out any professional activities or provide services when there was any bias against a situation or relation.					
27	During Covid-19 pandemic, you avoided any conflict of interest in carrying out audits objectively.					
28	During Covid-19 pandemic, you should have avoided undue influence from other parties that might affect your professional judgment or business judgment.					
C	Competence and Attitude Accuracy Prudence					
29	During Covid-19 pandemic, professional expertise was expected from auditors at a level for ensuring that the client or employer would receive competent professional services.					

30	During Covid-19 pandemic, you acted attentively in accordance with professional standards and prevailing professional code of ethics in carrying out professional activities and providing professional services.					
31	During Covid-19 pandemic, you acted with utmost care in accordance with professional standards and prevailing professional code of ethics in carrying out professional activities and providing professional services.					
D	Confidentiality					
32	During Covid-19 pandemic, you did not disclose any information to third parties without client or employer' prior consent.					
33	During Covid-19 pandemic, you did not use the information for personal gain or third parties.					
E	Professional Behavior					
34	During Covid-19 pandemic, you must comply with prevailing laws and regulations.					
35	During Covid-19 pandemic, you avoided behaviors that might reduce your confidence in the profession.					

Thank you for your cooperation