Remote Audit Quality: Judging From Auditor Professional Skepticism, Competence And Audit Risk

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Abstract

This study describes the quality of "remote auditing" as the process by which the auditor interacts with the auditee and collects evidence through electronic means regardless of the physical location of the auditor or auditee. Remote audit promises a positive future with communication technology that continues to evolve. This study was conducted to determine the effect of the relationship between Professional Skepticism, Competence, and Audit Risk on Remote Audit Quality. The survey was conducted at the Public Accounting Firm (KAP) in the South Jakarta area. 88 auditors as research samples taken by purposive sampling method. This study collects primary data by distributing questionnaires through physical observation and google form. This data is processed using SmartPLS. The results showed that Professional Skepticism had a effect on the quality of remote audits. Meanwhile, Competency and Audit Risk have no influence on the quality of remote audit.

Keywords: Professional Skepticism, Competence, Audit Risk and Remote Audit

Kualitas Remote Audit: Ditinjau Dari Skeptisisme Profesional Auditor, Kompetensi Dan Risiko Audit

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Abstrak

Penelitian ini menjelaskan kualitas "audit jarak jauh" sebagai proses di mana auditor berinteraksi dengan auditee dan mengumpulkan bukti melalui sarana elektronik terlepas dari lokasi fisik auditor atau auditee. *Remote audit* menjanjikan masa depan yang positif dengan teknologi komunikasi yang terus berkembang. Penelitian ini dilakukan untuk mengetahui pengaruh dari hubungan Skeptisisme Profesional, Kompetensi, dan Risiko Audit terhadap Kualitas *Remote Audit*. Survei di lakukan di Kantor Akuntan Publik (KAP) wilayah Jakarta Selatan. 88 auditor sebagai sampel penelitian yang diambil dengan metode *purposive sampling*. Penelitian ini mengumpulkan data primer dengan menyebarkan kuesioner melalui observasi fisik dan *google form*. Data ini diolah menggunakan SmartPLS. Hasil penelitian menunjukkan bahwa Skeptisisme Profesional berpengaruh terhadap kualitas *remote audit*. Sementara Kompetensi dan Risiko Audit tidak memiliki pengaruh terhadap kualitas *remote audit*.

Kata Kunci: Skeptisisme Profesional, Kompetensi, Risiko Audit dan *Remote Audit*