

**EVALUASI PENERAPAN AUDIT JARAK JAUH BERDASARKAN  
PERSPEKTIF PELUANG KECURANGAN *AUDITEE* AKIBAT PANDEMI  
COVID-19**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui perhatian auditor akan kondisi peluang kecurangan *auditee* yang timbul akibat pandemi covid-19, mengetahui perubahan cara kerja auditor akibat pandemi covid-19 hingga memicu percepatan adopsi audit digital, mengetahui sistem penerapan audit jarak jauh sehingga mampu meminimalisasi peluang kecurangan yang terjadi, serta mengetahui evaluasi penerapan *remote auditing* dari perspektif auditor dengan adanya peluang kecurangan *auditee* dan keterbatasan teknologi *auditee*, apabila diterapkan berkelanjutan. Penelitian ini menggunakan metode kualitatif. Sumber data yang digunakan adalah data primer dan sekunder. Data primer diperoleh dari hasil wawancara dengan senior auditor KAP ABC, DEF dan GHI. Sedangkan data sekunder diperoleh dari internet untuk memperoleh gambaran awal informan serta daftar nama KAP. Metode pengumpulan data dilakukan melalui wawancara dan dokumentasi. Metode analisis data dilakukan melalui proses pengumpulan data, reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian ini menunjukkan bahwa pertama, permasalahan kelangsungan usaha yang memicu tindak manipulatif entitas direspon auditor dengan meningkatkan pengetahuan isu dan penilaian atas asersi *going concern*, sikap skeptisisme profesional, dan perencanaan audit yang baik. Kedua, permasalahan keterbatasan aktifitas kerja auditor akibat pandemi covid-19 direspon dengan *due profesional* melalui perubahan cara kerja sesuai prosedur audit jarak jauh, bahkan adanya kesadaran auditor akan percepatan digitalisasi audit. Ketiga, sistem penerapan audit jarak jauh agar dapat meminimalisir peluang kecurangan adalah melalui penerapan beberapa prosedur yang paling sesuai dengan situasi klien sehingga efektif dan efisien. Keempat, evaluasi penerapan audit jarak jauh berdasarkan peluang kecurangan dan keterbatasan teknologi klien yaitu mengacu pada regulasi dan standar yang masih harus diperhatikan oleh pihak terkait seperti IAPI, agar diperoleh sistem yang lebih rinci dan terstruktur akan penerapan *remote audit*.

**Kata Kunci:** Kecurangan, Adopsi Teknologi, *Remote Audit*, Evaluasi

**EVALUATION OF REMOTE AUDIT IMPLEMENTATION BASED ON  
FRAUD OPPORTUNITIES AUDITEE DUE TO THE COVID-19 PANDEMIC**

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**ABSTRACT**

*This study aims to find out the auditor's attention to the conditions of auditee fraud opportunities that arise due to the covid-19 pandemic, to find out changes in how auditors work due to the covid-19 pandemic to trigger the acceleration of digital audit adoption, to find out the remote audit implementation system so as to minimize the opportunities for fraud that occur, to find out the evaluation of the implementation of remote auditing from the auditor's perspective with the possibility of auditee fraud and auditee technology limitations, if applied continuously. This study uses a qualitative method. Sources of data used are primary and secondary data. Primary data obtained from interviews with senior auditors KAP ABC, DEF and GHI. Meanwhile, secondary data was obtained from the internet to obtain an initial description of the informants and a list of KAP names. The method of data collection was done through interviews and documentation. The data analysis method is carried out through the process of data collection, data reduction, data presentation, and drawing conclusions. The results of this study indicate that first, the business continuity problem that triggers the entity's manipulative acts is responded to by the auditor by increasing knowledge of the issue and assessing the going concern assertion, professional skepticism, and good audit planning. Second, the problem of limited auditor work activities due to the COVID-19 pandemic was responded to professionally through changes in the way of working according to remote audit procedures, and even the auditor's awareness of the acceleration of audit digitization. Third, the remote audit implementation system in order to minimize the opportunity for fraud is through the implementation of several procedures that are most appropriate to the client's situation so that they are effective and efficient. Fourth, evaluating the implementation of remote auditing based on opportunities for fraud and the limitations of client technology, which refers to regulations and standards that still have to be considered by related parties such as IAPI, in order to obtain a more detailed and structured system for implementing remote auditing.*

**Keywords:** *Fraud, Technology Adoption, Remote Audit, Evaluation*