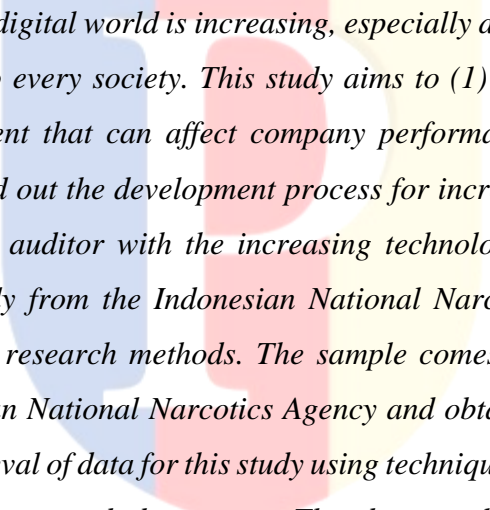


ABSTRACT

Name: Kelcey

Study Program: Accounting

Title: Analysis of the Effect of Implementing Remote Audit on Audit Effectiveness During the Covid-19 Pandemic (Case Study of Non-Ministerial Government Institutions)



The development of the digital world is increasing, especially during the Covid-19 era, which is very related to every society. This study aims to (1) find out the process of digital audit development that can affect company performance and its impact on auditing, (2) also to find out the development process for increasing the performance and effectiveness of an auditor with the increasing technology improvements. This research is a case study from the Indonesian National Narcotics Agency and uses explanatory qualitative research methods. The sample comes from the inspectorate section of the Indonesian National Narcotics Agency and obtains from the purposive sampling method. Retrieval of data for this study using techniques, namely observation, discussion, questionnaires, and documents. The data analyzed is related to the implementation of remote audits or virtual audits during the audit process carried out during the Covid-19 pandemic. The findings from this research are expected to contribute to both academic research and institutional practice.

Keywords: audit, digital audit, remote audit, virtual audit, and process audit