

ABSTRAK

Pandemi covid 19 berpengaruh terhadap kualitas audit dikarenakan berbagai kebijakan yang diterapkan pemerintah sendiri untuk mengatasi pandemi seperti *social distancing*, *work from home* dan bahkan *lockdown* yang menyulitkan auditor untuk memverifikasi temuan yang didapatnya selama audit. auditor yang tidak dapat melakukan prosedur audit sesuai dengan standar audit yang berlaku maka auditor tersebut tidak dapat mengeluarkan laporan audit yang berkualitas serta memberikan opini tidak sesuai dengan kode etik standar pemeriksaan artinya tidak menerapkan etika profesional audit sehingga auditor tersebut tidak memiliki kompetensi, profesionalisme dan mungkin tidak memiliki kemampuan dalam mengelola teknologi informasi.

Penelitian ini merupakan penelitian kuantitatif dengan data primer. Teknik pengumpulan data menggunakan kuesioner yang dibagikan kepada responden pada auditor yang bekerja di KAP berstatus aktif di wilayah Jakarta Selatan, dengan jumlah sampel sebesar 97 Auditor.

Hasil penelitian menunjukkan bahwa penerapan teknologi informasi, kompetensi, dan profesionalisme berpengaruh signifikan terhadap kualitas jasa audit. Serta etika profesi auditor mampu memperkuat hubungan antara penerapan teknologi informasi, kompetensi, dan profesionalisme terhadap kualitas jasa audit.

Kata Kunci : Penerapan Teknologi Informasi, Kompetensi, Profesionalisme, Etika Profesi Auditor, Kualitas Jasa Audit.



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ABSTRACT

The COVID-19 pandemic affected audit quality due to various policies implemented by the government itself to deal with the pandemic, such as social distancing, work from home and even lockdowns which made it difficult for auditors to verify the findings they obtained during the audit. auditors who cannot perform audit procedures in accordance with applicable auditing standards, the auditors cannot issue quality audit reports and provide opinions that are not in accordance with the audit standard code of ethics, meaning that they do not apply professional audit ethics so that the auditor does not have the competence, professionalism and may not have the ability to manage information technology.

This research is a quantitative research with primary data. The data collection technique used a questionnaire that was distributed to respondents to auditors working at KAP with active status in the South Jakarta area, with a total sample of 97 auditors.

The results showed that the application of information technology, competence, and professionalism had a significant effect on the quality of audit services. As well as professional ethics of auditors is able to strengthen the relationship between the application of information technology, competence, and professionalism to the quality of audit services.

Keywords: Application of Information Technology, Competence, Professionalism, Auditor Professional Ethics, Quality of Audit Services.

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