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FACULTY OF ECONOMICS

**UNIVERSITAS ANDALAS
ANDALAS UNIVERSITY**

UNDERGRADUATE DISSERTATION

**COMPARATIVE STUDY OF THE PROCEDURES TO OBTAIN AUDIT EVIDENCE
PRIOR AND AFTER THE PANDEMIC COVID-19**

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Submitted to fulfill the requirements in order to obtain Bachelor Degree of Accounting

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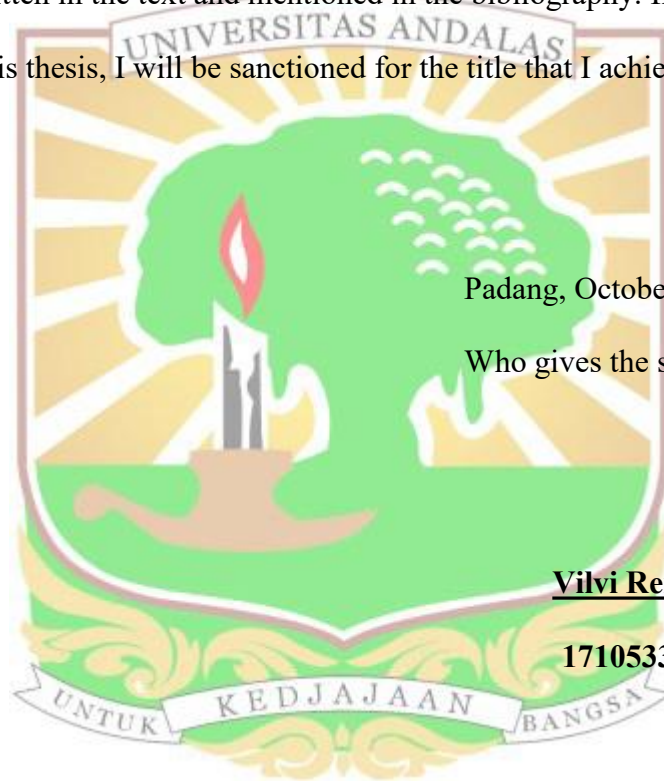
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LETTER OF STATEMENT

I am who undersign this letter hereby declare that the thesis entitled: **"Comparative Study of The Procedures to Obtain Audit Evidence Prior and After The Pandemic Covid-19"**, declared that this study is the result arise from my own work to obtain an academic degree in college and it was finished based on my best knowledge, there are no works or opinions written or published by someone else, except those written in the text and mentioned in the bibliography. If plagiarism is discovered in this thesis, I will be sanctioned for the title that I achieved.



Padang, October 25th, 2022


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<p style="text-align: center;">"Comparative Study of The Procedures to Obtain Audit Evidence Prior and After The Pandemic Covid-19"</p> <p style="text-align: center;">Thesis by: Vilvi Renana</p> <p style="text-align: center;">Thesis Advisor: Dra. Husna Roza, SE., MCom(Hons), Ak.</p> <p style="text-align: center;">ABSTRACT</p> <p><i>This study aims to analyze the differences in methods and effectiveness for collecting audit evidence prior and after the pandemic Covid-19 done by various line of businesses including financial institutions and accounting firm around the world. The research was conducted using a qualitative approach with comparative method. The results of this study indicate that there are significant differences in the methods and effectiveness for collecting audit evidence prior and after the pandemic Covid-19 and the study has discovered that there is an increase in the use of IT in exchanging data during the pandemic . This research found that prior to the pandemic, audit evidence was taken by going to the client's company directly. Meanwhile, after the pandemic, it was conducting online by utilizing technology known as "Remote Audit". There are several causes that require remote audit, namely lockdown, travel restrictions, social distancing, and work-from-home. Given these differences, Some audit procedures may be more effective when performed remotely, while others may be more effective when performed in person at the client's office.</i></p> <p>Key words : <i>Audit Procedures, Audit Evidence, Covid-19, Remote Audit, Work-from-home, lockdown, Travel Restriction, Social Distancing, IT.</i></p>			

ABSTRACT

This study aims to analyze the differences in methods and effectiveness for collecting audit evidence prior and after the pandemic Covid-19 done by various line of businesses including financial institutions and accounting firm around the world. The research was conducted using a qualitative approach with comparative method. The results of this study indicate that there are significant differences in the methods and effectiveness for collecting audit evidence prior and after the pandemic Covid-19 and the study has discovered that there is an increase in the use of IT in exchanging data during the pandemic . This research found that prior to the pandemic, audit evidence was taken by going to the client's company directly. Meanwhile, after the pandemic, it was conducting online by utilizing technology known as "Remote Audit". There are several causes that require remote audit, namely lockdown, travel restrictions, social distancing, and work-from-home. Given these differences, Some audit procedures may be more effective when performed remotely, while others may be more effective when performed in person at the client's office.

Key words : *Audit Procedures, Audit Evidence, Covid-19, Remote Audit, Work-from-home, lockdown, Travel Restriction, Social Distancing, IT.*

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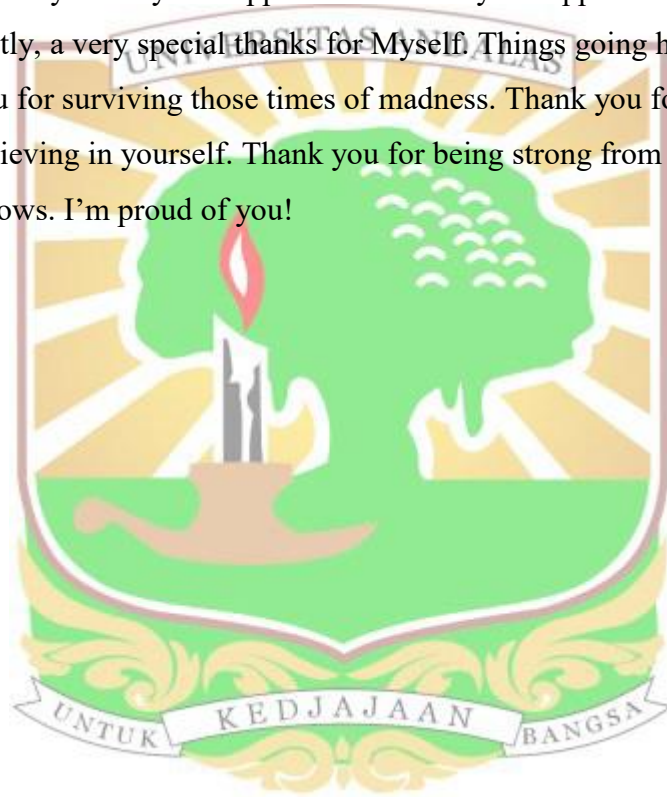
All praises to the most gracious and the most merciful, Allah SWT because of His guidance the author can complete this thesis with title "**Comparative Study of The Procedures to Obtain Audit Evidence Prior and After The Pandemic Covid-19**" which is one of the requirements for completing undergraduate studies in the Department of Accounting, Faculty of Economics, Andalas University. And also Shalawat may always be devoted to the Prophet Muhammad SAW. I also feel deeply indebted to a great many people who have inspired me and supported me during my study and writing of this thesis. In particular, I would like to thank:

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Vilvi Renana



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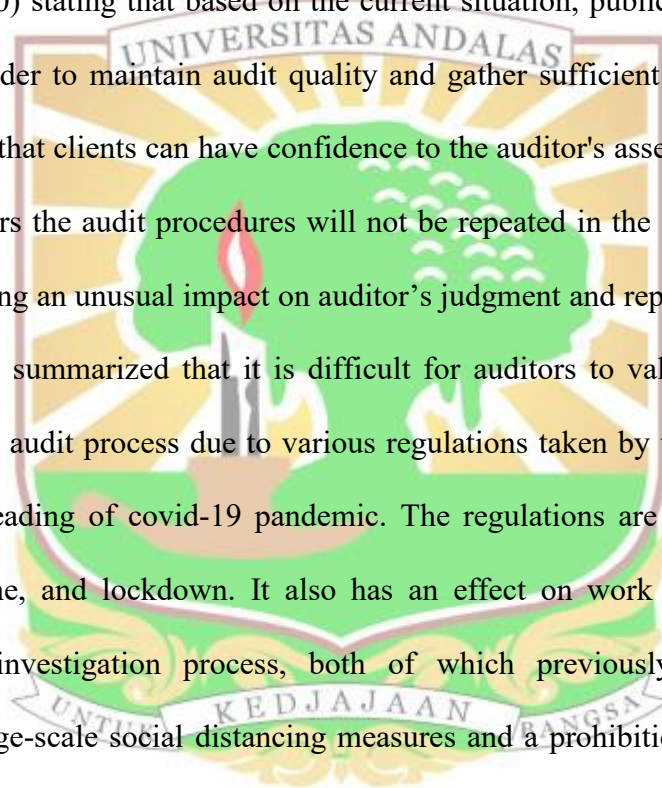
CHAPTER 1

INTRODUCTION

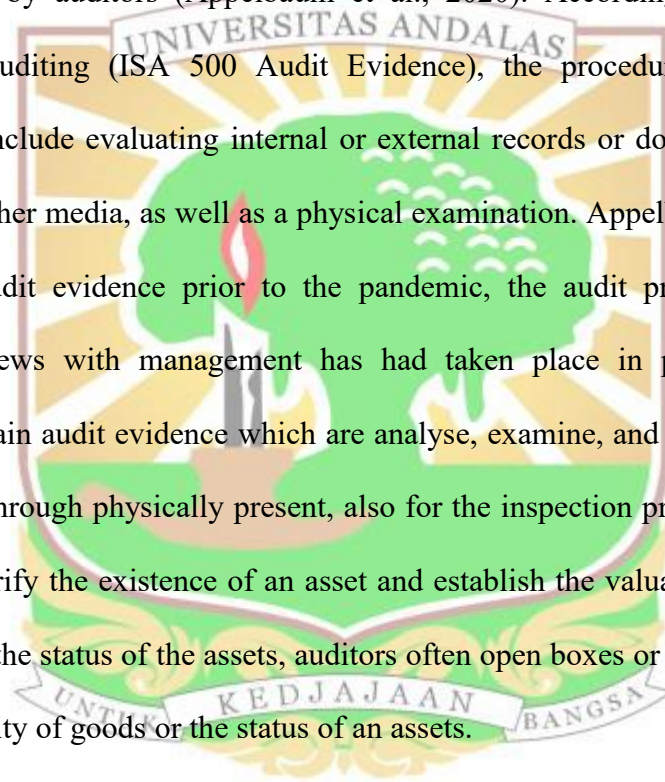
1.1 Background

The outbreak of Covid-19 (Coronavirus Disease) pandemic from Wuhan, China, in January 2020, to other regions of the world has revolutionized many people's lives. Many people in the economic and business sectors have been affected by the pandemic. Auditing is among the sectors that have been affected. When conducting the audit process, auditors need to collect audit evidence. Audit evidence is any information utilized by the auditors to determine whether the information under audit is stated in line with the defined standards. There are some audit procedures to obtain audit evidence, such as physical examination, confirmation, inspection, analytical procedures, inquiries of the client, re-calculation, re-performance, and observation (Arens et al., 2016). External and internal auditors are required to collect audit evidence according to the predetermined procedures which are used by auditors all around the world in order to complete the audit process. In order to meet the audit objectives, auditors must be able to gather appropriate and high-quality audit evidence. Auditors need to think critically by using the questioning approach and constantly testing audit evidence. With their professional skills, auditors can be sure that financial statements are free from any errors and fraud, so this profession requires high integrity and objectivity to maintain public trust (Joshi, 2020).

Auditors are frequently required to undertake particular business trips in order to obtain audit evidence. However, under current pandemic conditions, the mobility of auditors is restricted since the pandemic drives individuals to stay at home and minimize travel. Covid-19 has influenced audit activities to conduct audit procedures and obtain valid audit evidence. Therefore, in facing this challenge, it is necessary to adjust the procedures to the current conditions. In conclusion, the pandemic is expected to have an impact on audit evidence collection (Ugurlu & Sarisoy, 2021). Budiandru (2020) stating that based on the current situation, public accounting firms are working harder to maintain audit quality and gather sufficient audit evidence to avoid errors, so that clients can have confidence to the auditor's assessment. However, for many auditors the audit procedures will not be repeated in the same manner, and covid-19 is having an unusual impact on auditor's judgment and reports (Kaka, 2021). Suwandi (2021) summarized that it is difficult for auditors to validate the findings collected during audit process due to various regulations taken by the government to prevent the spreading of covid-19 pandemic. The regulations are social distancing, work from home, and lockdown. It also has an effect on work activities and the internal audit investigation process, both of which previously had their own procedures. Large-scale social distancing measures and a prohibition on face-to-face activities have resulted in limited travel access to inspection points in some areas, and most organizations are adjusting their audit programs as a result (Putra, 2021). Al-khasawneh (2021) summarized that the pandemic has had an impact on the amount of audit evidence that can be gathered, and there is a statistically significant association between the corona pandemic and the change in methods for collecting audit evidence.

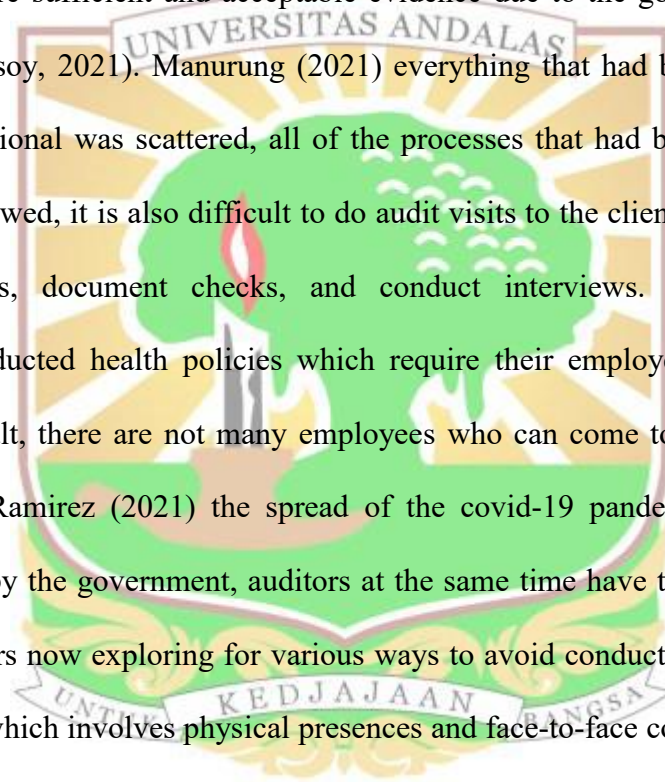


Prior to the epidemic, auditors could collect audit evidence without restriction or limitations. Audit evidence collection procedures sometimes involve auditors to travel and engage directly with clients and the management of the company, this condition presents no difficulties because there were no lockdown or social restrictions. Prior to the outspread of the pandemic, inventory observations, inventory verification, document collection, property plant and equipment (PPE) assessment, interviews, dialogues, and observations are among the physical in-person evidence collection processes used by auditors (Appelbaum et al., 2020). According to International Standard on Auditing (ISA 500 Audit Evidence), the procedures to gain audit evidence are include evaluating internal or external records or documents in paper, electronic, or other media, as well as a physical examination. Appelbaum et al. (2020) in gathering audit evidence prior to the pandemic, the audit procedures used to conduct interviews with management has had taken place in person, and audit procedures to gain audit evidence which are analyse, examine, and inquire have done by the auditor through physically present, also for the inspection process, prior to the pandemic to verify the existence of an asset and establish the valuation by providing information on the status of the assets, auditors often open boxes or take other steps to check the quantity of goods or the status of an assets.



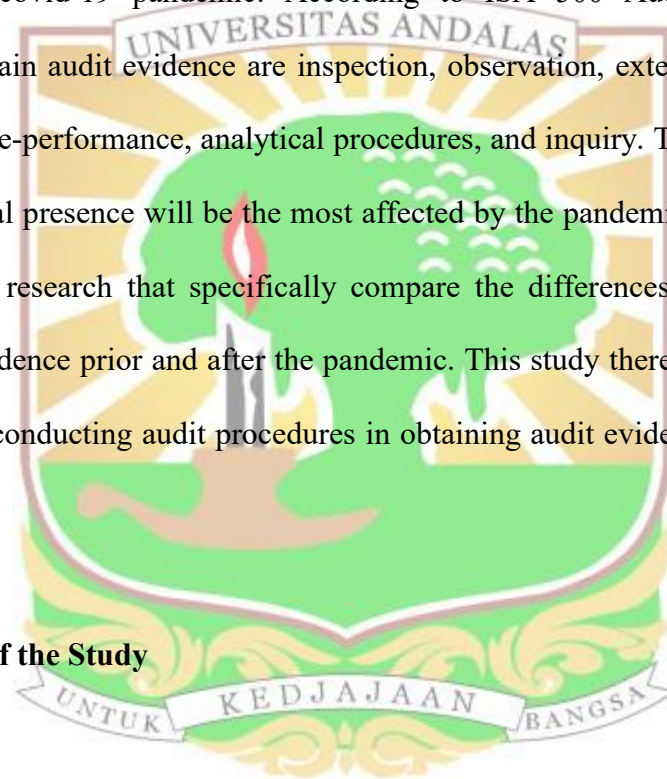
In contrast, after the escalation of the pandemic governments all around the world imposed lockdown and social distancing policies for their citizens. The government prohibits its citizens from traveling and closes the access to go outside and inside the area. This has an impact on auditors where they have to collect audit evidence which before the pandemic was collected by being physically present and interacting with the management of the company. Efremova et al. (2021) stated that auditors can no

longer visit the client's company due to the restrictions given by government. This poses clear practical difficulties for auditors who require physical evidence. The global pandemic of the corona virus has put immense pressure on auditors to discover new ways to collect audit evidence and traditional audit evidence collection methods rely on in-person procedures, which are currently unfeasible or impractical (Appelbaum et al., 2020). Several other policies conduct by the government besides lockdown and social distancing are working from home. Independent auditors were unable to acquire sufficient and acceptable evidence due to the government's policy (Ugurlu & Sarisoy, 2021). Manurung (2021) everything that had been set regarding the audit operational was scattered, all of the processes that had been made seemed difficult to followed, it is also difficult to do audit visits to the client's office, perform physical checks, document checks, and conduct interviews. There are many companies conducted health policies which require their employees to work from home, as a result, there are not many employees who can come to work every day. Litzenberg & Ramirez (2021) the spread of the covid-19 pandemic causes travel limitations set by the government, auditors at the same time have the necessity to do an audit, auditors now exploring for various ways to avoid conducting audits as prior the pandemic, which involves physical presences and face-to-face communication, the possible option is to conduct the audit procedures remotely such as documents review which completed remotely, physical examination conducted remotely, and interviews are also conducted remotely.



1.2 Problem Statement

Numerous research have been conducted regarding the impact of pandemic to auditing. Appelbaum et al. (2020) studied auditing and accounting during and after covid-19 crisis. Efremova et al. (2021) studied audit in the context of corona virus. This research is to compare the rules and procedures to obtain audit evidence prior and after the covid-19 pandemic. According to ISA 500 Audit Evidence, the procedures to gain audit evidence are inspection, observation, external confirmation, re-calculation, re-performance, analytical procedures, and inquiry. The procedure who requires physical presence will be the most affected by the pandemic. However, there is no available research that specifically compare the differences in procedures to obtain audit evidence prior and after the pandemic. This study therefore examines the comparison of conducting audit procedures in obtaining audit evidence as a literature review.



1.3 Objective of the Study

The research objectives could be summarized as the following:

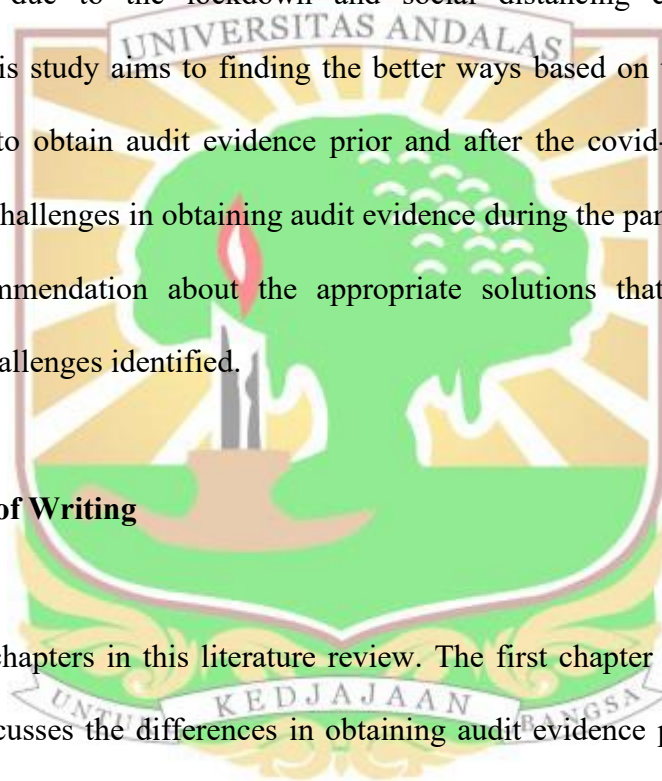
1. To compare the procedures & rules to obtain audit evidence prior and after the covid-19 pandemic
2. To explore the challenges that will emerge in obtaining audit evidence after the covid-19 pandemic
3. To recommend appropriate solutions that can be adopted in order to meet the challenges identified

1.4 Significance of the Study

This study has several potentials in contributing to finding the better ways to gain audit evidence as the pandemic has changed the procedures to obtain audit evidence. The covid-19 pandemic that occurs in 2019 has made the practice of the auditor profession disrupted. There are many auditors experiencing problems in obtaining audit evidence due to the lockdown and social distancing conducted by the government. This study aims to finding the better ways based on the comparison of the procedures to obtain audit evidence prior and after the covid-19 pandemic and identifying the challenges in obtaining audit evidence during the pandemic. This study will give recommendation about the appropriate solutions that can be adopted regarding the challenges identified.

1.5 Systematic of Writing

There are five chapters in this literature review. The first chapter is an introductory chapter that discusses the differences in obtaining audit evidence prior and after the pandemic. This also features the problem statement, the study's purpose, the significance of the study, and the study's systematic writing. The second chapter is devoted to a review of the literature that has been discovered. The study's methods and procedures are outlined in the third chapter, which utilizes a qualitative approach as the research design and descriptive analysis as the research methodology. The fourth chapter presents the discussion of the study about the comparison in obtaining audit evidence prior and after the pandemic as well as the challenges identified during



the pandemic. The final chapter summarizes the topic and provide recommendations for further research.



CHAPTER II

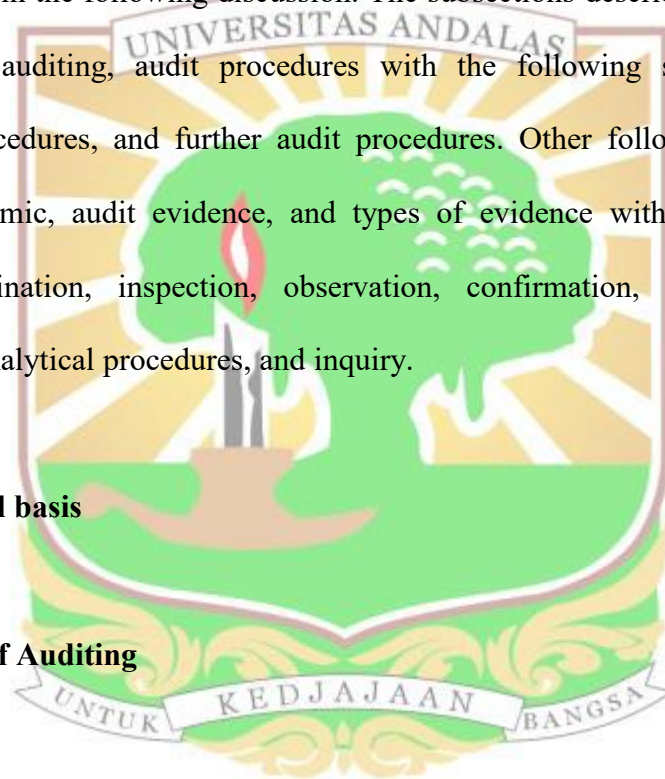
LITERATUR REVIEW

This chapter describes the relevant literature that provides general ideas for the basic concepts of the study. An understanding of these general ideas and theories will be easier in taking in the following discussion. The subsections described in this chapter are theory of auditing, audit procedures with the following sub topics : risk assessment procedures, and further audit procedures. Other following topics : the covid-19 pandemic, audit evidence, and types of evidence with the sub topics : physical examination, inspection, observation, confirmation, recalculation, re-performance, analytical procedures, and inquiry.

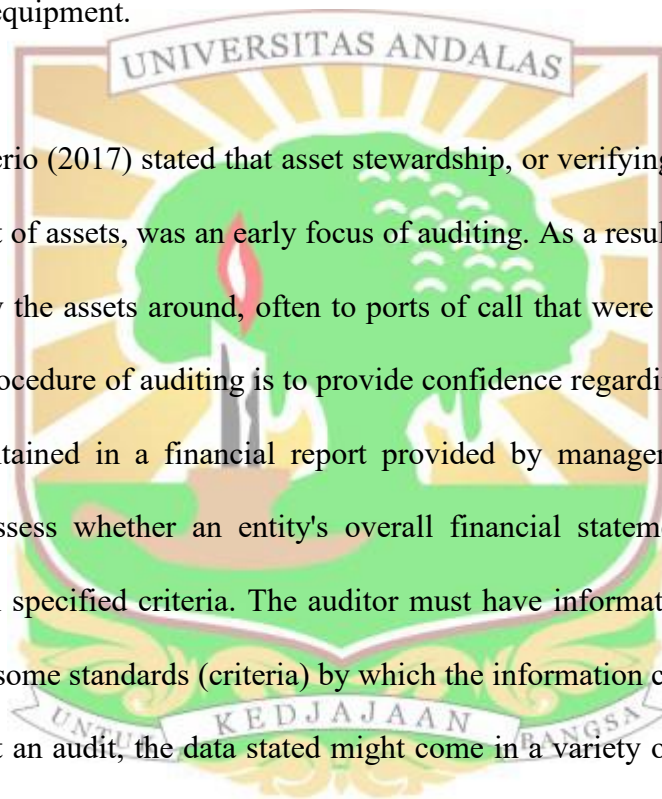
II.1 Theoretical basis

II.1.1 Theory of Auditing

Auditing is a necessity in this time era. Organizations nowadays are required to provide audited financial statements. Auditing demand is not a recent phenomenon influenced by current economic situations. Some auditors used to work for the government back in the day. The auditing profession as we know it now dates back to the 1800s and grew out of the economic and political pressures of the time (Knechel & Salterio, 2017). Arens et al. (2016) described auditing as the build up and assessment of proof about information to determine and record on the degree of



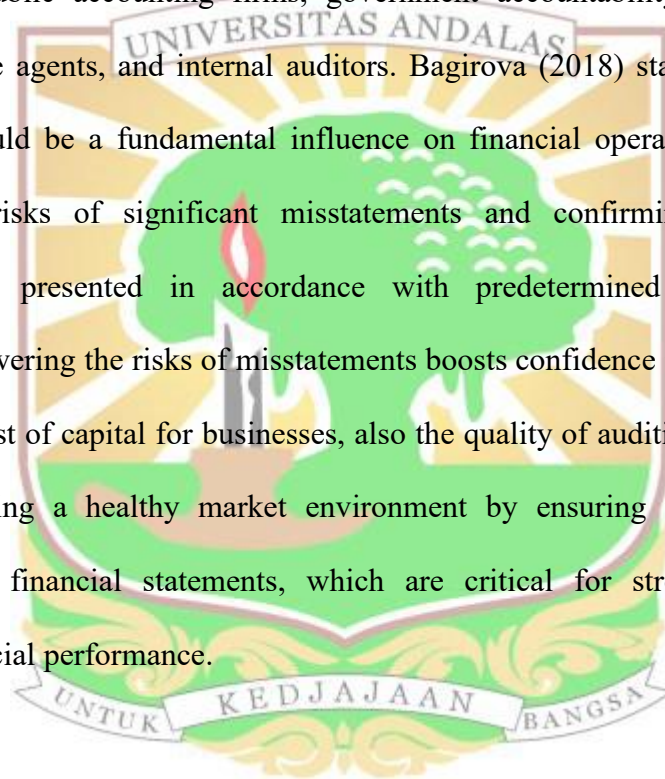
correspondence among the data and mounted standards. Auditing need to be carried out through a capable, unbiased person. Kaka (2021) stated that Auditing is a pursuit that demand exam or survey of a techniques, in compliance with the standard necessities put in vicinity. An audit may be undertaken for a particular segment or feature. Auditing also can have said to be an accounting exercise that has to do with checking the correctness of financial records of an corporation. It can includes investigating an employer or individuals, physical assets consisting of stocks, actual properties, and equipment.



Knechel & Salterio (2017) stated that asset stewardship, or verifying the presence and proper treatment of assets, was an early focus of auditing. As a result, auditing experts tended to follow the assets around, often to ports of call that were regarded exotic at the time. The procedure of auditing is to provide confidence regarding the accuracy of information contained in a financial report provided by management. An audit is performed to assess whether an entity's overall financial statements are stated in accordance with specified criteria. The auditor must have information in a verifiable form as well as some standards (criteria) by which the information can be evaluated in order to conduct an audit, the data stated might come in a variety of formats, and the most usual approach for users to acquire reliable information is through an independent audit. Typically, the auditor is hired by the management of a private company or the audit committee of a public company to reassure users that the financial statements are trustworthy (Arens et al., 2016).

The financial statement auditing is a technique of monitoring that aids in the reduction of information irregularities and the protection of many investors' interests

by providing reasonable assurance that the company's financial statements are organized reasonably, and external audits conducted in accordance with high-quality auditing standards can encourage reporting organizations to follow auditing standards and help ensure that their financial statements are reliable, clear, and valuable. Good audits can help organizations better their corporate governance, risk management, and internal regulation, resulting in improved financial performance (Bagirova, 2018). Arens et al. (2016) stated that there are various types of auditors in use today, there are certified public accounting firms, government accountability office auditors, internal revenue agents, and internal auditors. Bagirova (2018) stated that Auditors' social role should be a fundamental influence on financial operations, in terms of lowering the risks of significant misstatements and confirming that financial statements are presented in accordance with predetermined parameters and regulations. Lowering the risks of misstatements boosts confidence in capital markets, lowering the cost of capital for businesses, also the quality of auditing plays a critical role in sustaining a healthy market environment by ensuring the accuracy and consistency of financial statements, which are critical for strong markets and improved financial performance.



II.1.2 Audit Procedures

Audit procedure is the actions taken or methods and techniques employed by the auditor to collect and evaluate audit evidence. According to Arens et al. (2016) an audit procedure is a detailed instruction that explains how to obtain audit evidence during the audit. It is standard practice to define these procedures in sufficient detail for an auditor to follow them during the audit. A complete approach for leaving a trail

of choices and judgments is what the audit procedure provides the auditee, which could finally be checked with the aid of the auditor (Kleijn & Leeuwen, 2018). According to Anh et al. (2020) there are some differences in audit procedures at the big 4 and non big 4. To estimate the risk of retaining the audit, all of auditors use information acquired from the actual documents by communicate with preceding auditors. The Big 4 adopt risk assessments to carry out financial statement audits in accordance with the general audit application. Auditors, on the other hand, can simply identify and uncover relevant information on clients if they have been audited by other branches since there is support by auditing software. Meanwhile, non-Big4 firms assess the risk of accepting or maintaining auditing of their client's financial statement primarily using certain form different than big 4. According to IFAC (2010) In conducting audit, there are two types of financial statement audit, they are :

II.1.2.1 Risk Assessment Procedures

Risk assessment procedure is an audit procedures operated to gain an understanding of the entity and its environment, including internal controls, in order to identify and assess the risks of material misstatement (Arens et al., 2016). According to IFAC (2010) In the financial statement and assertion levels, the auditor must use assessment procedures to provide a fundamental for identifying and assessing risks of material misrepresentation. However, risk assessment methods alone no longer provide sufficient audit proof on which to form an audit conclusion. IFAC has conclude these following steps for risk assessment must be followed: Inquiries of management and individuals inside the entity who in the auditor's opinion may have knowledge that

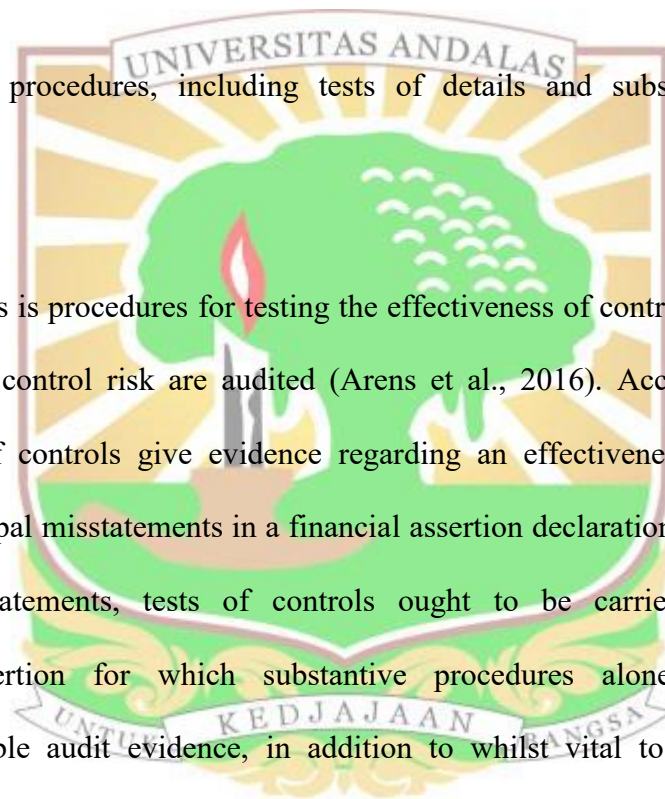
can help detect substantial misstatement risks due to fraud or error, analytical procedures, Inspection and observation.

II.1.2.2 Further Audit Procedures

According to IFAC (2010), Further audit procedures comprises :

- (i) Tests of controls, when required by the ISAs or when the auditor has chosen to do so, and
- (ii) Substantive procedures, including tests of details and substantive analytical procedures.

Tests of controls is procedures for testing the effectiveness of controls in support of a lower assessed control risk are audited (Arens et al., 2016). According to AICPA (2016), tests of controls give evidence regarding an effectiveness in stopping or detecting principal misstatements in a financial assertion declaration. Within the audit of financial statements, tests of controls ought to be carried out for every applicable assertion for which substantive procedures alone can not offer sufficient suitable audit evidence, in addition to whilst vital to aid the auditor's reliance on the accuracy and completeness of financial information used in other audit approaches (PCAOB, 2010). The greater the auditor's reliance on the effectiveness of controls, the more persuasive audit evidence from tests of controls ought to be obtained. For every applicable assertion for which the audit method is composed commonly of assessments of controls, the auditor need to also obtain greater to also obtain greater persuasive evidence about the effectiveness of controls, along with



conditions where noticeable processes alone are inadequate to offer appropriate audit evidence (AICPA, 2016).

According to Arens et al. (2016) substantive test of transactions is audit procedures testing for financial misstatements to decide whether the six transaction-associated audit objectives for each class of transactions have been met when substantive methods are deliberate and performed to attain applicable and straight forward evidence, they commonly provide persuasive evidence. Moreover, they commonly provide persuasive evidence. moreover, through their very nature, certain major strategies yield greater persuasive evidence than others. Inquiry alone does not offer sufficient suitable evidence to guide a conclusion about a applicable assertion (PCAOB, 2010). Tests of detail of balances is for each important account balance, audit procedures examine for monetary misstatements in order to assess if the eight balance-related audit goals have been met (Arens et al., 2016).

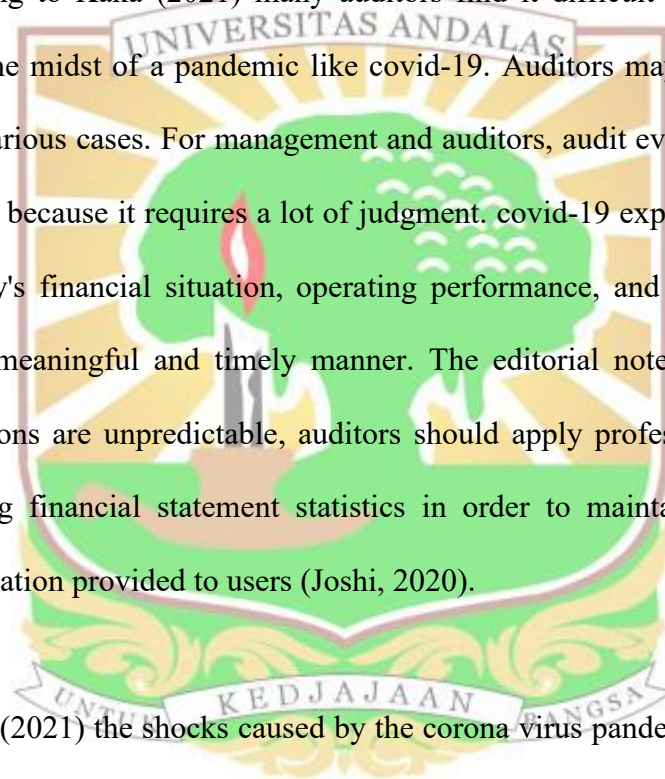
II.2 The Covid-19 Pandemic

The world in the last 2 years has been damage by a virus called covid-19. All countries without exception are affected by covid-19. According to WHO (2020), covid-19 is an infectious disease which was started in late 2019. As the results of the pandemic, the government in many countries in the world enforce social distancing policies, lock down, and prohibit travel. Travel and market restrictions in nations where covid-19 outbreaks are warn by WHO. Evidence demonstrates that restricting people and commodities motion for the duration of public well being emergencies is unproductive in many cases. Travel restrictions and prevent people to

come from afflicted areas are rarely powerful in slowing the spread of instances, however they can have significant economic and social effects.

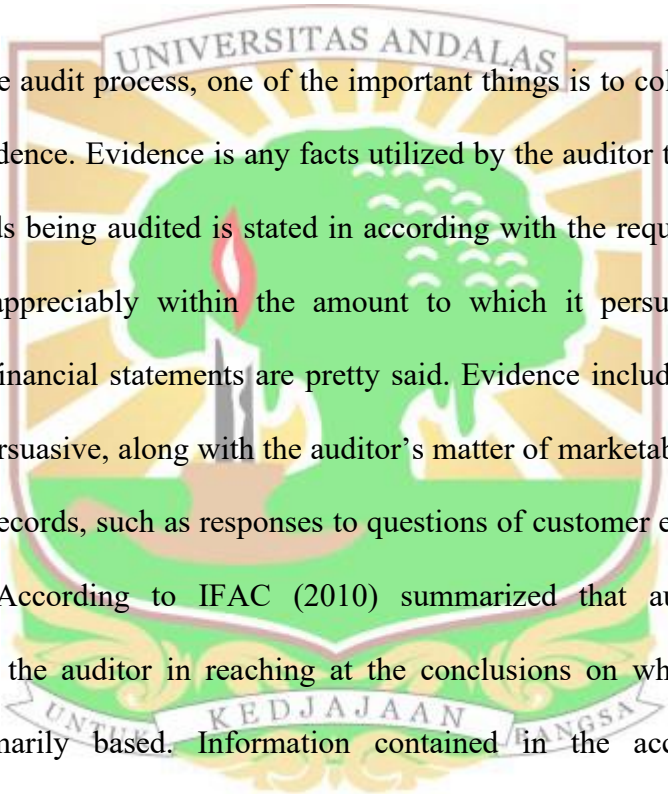
Globally, covid-19 recovery is uneven, posing a variety of challenges and risks ranging from financial uncertainty to modifications in the public demand, disrupted supply chains and personnel shortages, the end of presidency support applications, new hybrid operating styles and increased merger and acquisition pursuit (KPMG, 2020). According to Kaka (2021) many auditors find it difficult to complete audit procedures in the midst of a pandemic like covid-19. Auditors may encounter scope limitations in various cases. For management and auditors, audit evidence is regarded as a murky area because it requires a lot of judgment. covid-19 expected implications on the company's financial situation, operating performance, and liquidity must be disclosed in a meaningful and timely manner. The editorial note emphasizes that, because conditions are unpredictable, auditors should apply professional skepticism while evaluating financial statement statistics in order to maintain the quality of financial information provided to users (Joshi, 2020).

Efremova et al. (2021) the shocks caused by the corona virus pandemic have also had an impact on the auditing world, as a result auditors must respond to the estimated risks in the event of a pandemic, therefore the current situation necessitates the development and implementation of audit processes by auditors. These methods must be followed in order to collect adequate, trustworthy evidence from which conclusions can be drawn. According to Litzenberg & Ramirez (2021) as a results of covid-19 outbreak and global travel restrictions, auditors need to face a new the requirement to conduct an audit in line with regulations/laws or an urgent necessity to



conduct an audit. covid-19 will require auditors to assess whether the design and implementation of their risk response strategies are relevant or need to be revised in many circumstances. Covid-19 has had a huge impact on independent auditing, according to independent auditors. Independent auditors concluded that the epidemic had a particularly huge impact on obtaining evidence (Ugurlu & Sarisoy, 2021).

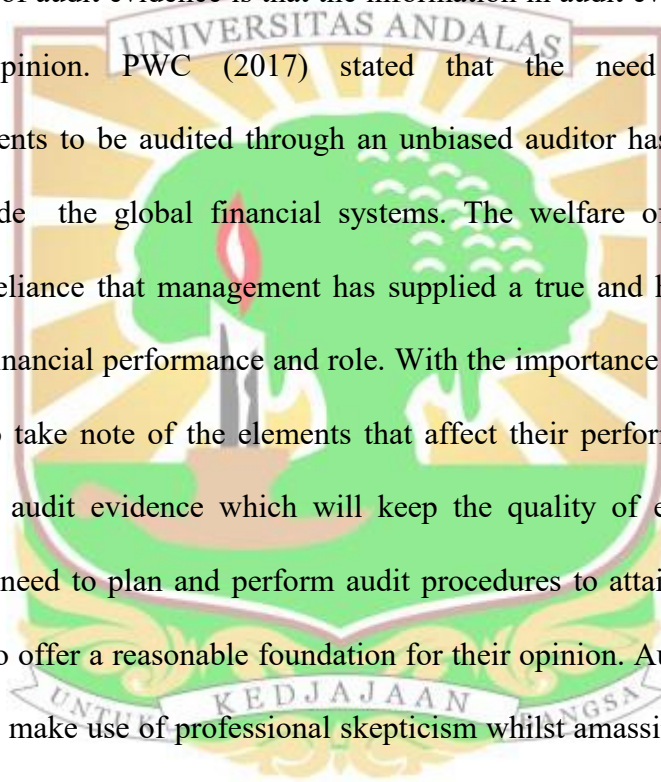
II.3 Audit Evidence



In conducting the audit process, one of the important things is to collect accurate and correct audit evidence. Evidence is any facts utilized by the auditor to decide whether or not the records being audited is stated in according with the required criteria. The records varies appreciably within the amount to which it persuades the auditor whether or not financial statements are pretty said. Evidence includes records this is tremendously persuasive, along with the auditor's matter of marketable securities, and less persuasive records, such as responses to questions of customer employees (Arens et al., 2016). According to IFAC (2010) summarized that audit evidence is data utilized by the auditor in reaching at the conclusions on which the auditor's opinion is primarily based. Information contained in the accounting records underlying the financial statements, as well as other facts, is included in audit evidence. Joshi (2020) stated that audit evidence is contemplate the gray sector for management and auditors as a whole lot of decision are carried out in coping with them. Auditors need to provide a high quality of evidence. Auditors profession is settling with integrity and fairness by reason of public trust and conviction. Further, the high-quality of auditors also can be pretentious by responsibility (Budiandru, 2020). PCAOB (2010) summarized that audit evidence is all of the data, whether

acquired from audit methods or other resources, this is utilized by the auditor in arriving at the conclusions on which the auditor's opinion is primarily based. Thecaq (2020) stated auditors are required to keep their minds open and question everything they find during their audits, even when it seems like things are going well. PCAOB auditing standards demand professional skepticism from the examiner, an attitude that includes questioning thinking and a critical evaluation of examination evidence.

The importance of audit evidence is that the information in audit evidence valuable to reach audit opinion. PWC (2017) stated that the need for company's financial statements to be audited through an unbiased auditor has been a mainstay of reliance inside the global financial systems. The welfare of an audit is that it gives a self reliance that management has supplied a true and honest perspective of enterprise's financial performance and role. With the importance of audit evidence, auditors need to take note of the elements that affect their performance as auditors while obtaining audit evidence which will keep the quality of evidence. PCAOB (2010) auditors need to plan and perform audit procedures to attain enough suitable audit evidence to offer a reasonable foundation for their opinion. Auditors are need to bring to mind to make use of professional skepticism whilst amassing audit evidence. Rose et al. (2017) stated that the high-quality of audit evidence may be very vital to make sure that the auditor's conclusions are accurate. On condition that the mentioned data is not very strong or the first-rate is low, then the audit hazard of making a incorrect audit opinion is also high.

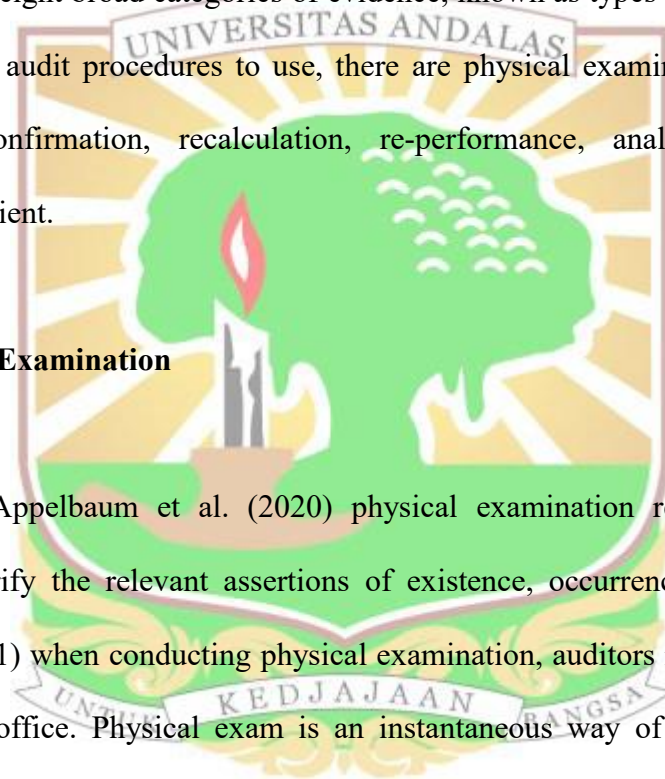


II.4 Types of Evidence

The types of evidence explained beneath may be used as risk assessment procedures, tests of controls or substantive procedures, depending on the circumstance in which they are practiced by the auditor. Appelbaum et al. (2020) audit evidence collection procedures are inspection, observation, inquiry, confirmation, recalculation, re-performance, analytical procedure. According to Arens et al. (2016) stated the auditor can select from eight broad categories of evidence, known as types of evidence, when deciding which audit procedures to use, there are physical examination, inspection, observation, confirmation, recalculation, re-performance, analytical procedure, inquiry of the client.

II.4.1 Physical Examination

According to Appelbaum et al. (2020) physical examination require a physical presence to verify the relevant assertions of existence, occurrence, and valuation. Manurung (2021) when conducting physical examination, auditors need to be present in the client's office. Physical exam is an instantaneous way of verifying that an asset really exists and is considered one of the maximum dependable and beneficial beneficial styles of audit evidence. The physical inspection is the process of counting the physical assets. This sort of evidence is most often related to inventory and cash, but it's also relevant to the verification of securities, notes receivable, and tangible fixed assets (Arens et al., 2016). Litzenberg & Ramirez (2021) stated that in conducting physical examination to obtain audit evidence, the auditors have to be physically present to avoid any fraud.



II.4.2 Inspection

Khoirunnisa et al. (2021) stated that inspecting documents need to use the actual documents to avoid fraud. Inspection includes inspecting records or documents, in any shape include paper shape, digital form, other media, or a physical examination of the asset, that could be external or internal data. The inspection more reliable if it is in original form, for example, original invoices are more credible than copy invoices provided by email in supporting payments transactions. (Albitar et al., 2020). The audit evidence obtained by inspection of records and documents provides a various level of reliability, relying on their nature and source. An instance of inspection used as a test of controls is inspection of records for evidence of authorization (Arens et al., 2016; IFAC, 2010).

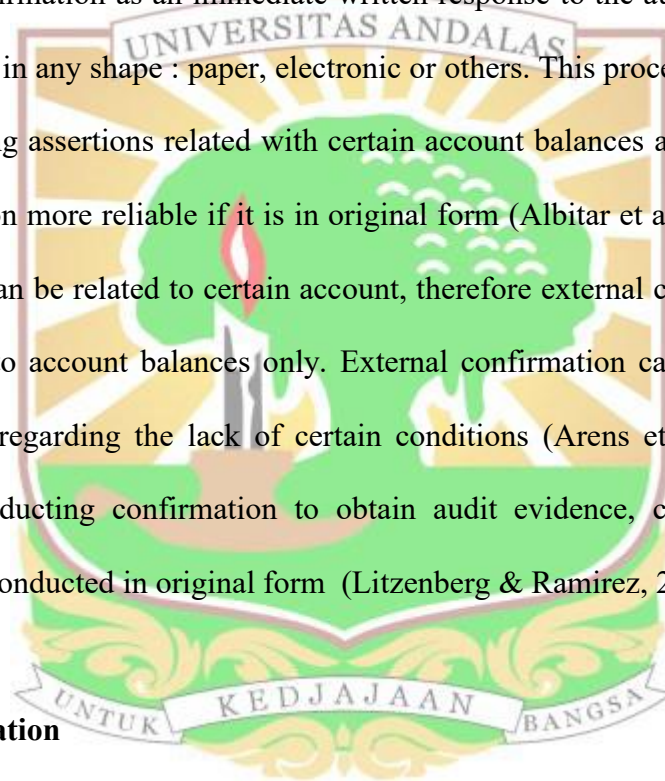
II.4.3 Observation

Observations are carried out directly in order to provide accurate data (Khoirunnisa et al., 2021). Observation is defined as the act of watching a process such as inventory counting or control processing, the observation is only valid at the moment it occurs, and it is limited by the fact that being observed may influence how actions are carried out (Appelbaum et al., 2020). Manurung (2021) stated that observation is carried out by observing directly at the client's office. Observation includes searching at a technique or method being achieved by means of others. For example, an auditor's observation of inventory calculation by the entity's personnel or of the performance of control activities. Audit evidence presents in observation approximately the performance of a procedure, however it is restrained at which the observation takes

place, and through the truth that the fact of being determined might also have an effect on how the procedure is performed (Arens et al., 2016; IFAC, 2010).

II.4.4 Confirmation

Suwandi (2021) stated that in the confirmation, actual forms, such as original invoices needed to support payment transactions, are used. Evidence acquired by the auditor in external confirmation as an immediate written response to the auditor from a third party, it may be in any shape : paper, electronic or others. This procedure is applicable whilst addressing assertions related with certain account balances and their elements. The confirmation more reliable if it is in original form (Albitar et al., 2020). External confirmations can be related to certain account, therefore external confirmations need not be limited to account balances only. External confirmation can be used to gain audit evidence regarding the lack of certain conditions (Arens et al., 2016; IFAC, 2010). In conducting confirmation to obtain audit evidence, confirmation more feasible if it is conducted in original form (Litzenberg & Ramirez, 2021)



II.4.5 Recalculation

Recalculation may be carried out manually or electronically. Recalculation is verifying the mathematical accuracy of documents or records (Arens et al., 2016; IFAC, 2010). Litzenberg & Ramirez (2021) recalculation need to be done to avoid any errors in the future and to confirm the previous computation. Recalculation need to do in obtaining a reliable audit evidence so the previous computed data can be confirm (Manurung, 2021).

II.4.6 Re-performance

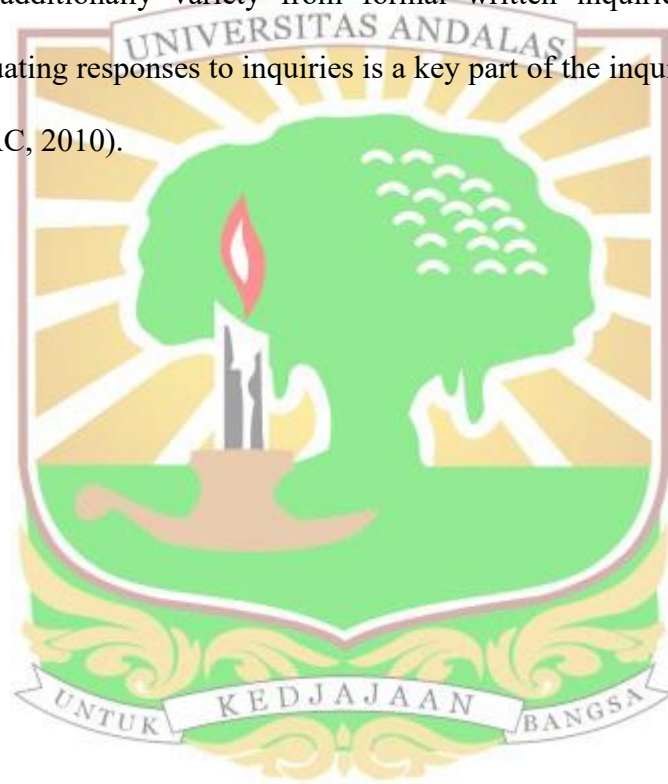
The auditor's independent execution of procedures or controls that were originally done as part of the entity's internal control is known as re-performance (Arens et al., 2016; IFAC, 2010). Khoirunnisa et al. (2021) stated that when conducting re-performance the auditors need to be careful to avoid any errors in obtaining a reliable audit evidence. Appelbaum et al. (2020) re-performance conducted by repeating the activity that has done by the client in order to make sure the data obtain is reliable and fair enough to be collected.

II.4.7 Analytical Procedures

Analytical procedure is financial information evaluations based on probable links between financial and non-financial data, analytical procedures can reveal potential issues with the client's financial records. (Litzenberg & Ramirez, 2021). Albitar et al. (2020) by conducting analytical procedure, auditors can gain a better understanding of the client's business and changes in the business, as well as to identify potential risk areas in order to prepare other audit methods. Evaluating financial information or data through examination of probable correlation among financial and non financial information is known as analytical procedures. Investigation embodied by analytical procedures as essential of recognized instability or relationships which might be inconsistent with other related records or that range from expected values by way of a sizable amount (Arens et al., 2016; IFAC, 2010).

II.4.8 Inquiry of The Client

Khoirunnisa et al. (2021) stated that inquiry of the client conduct by oral inquiries. Manurung (2021) Inquiry of the client conducted by meeting the client at the client's office to obtain appropriate data. Litzenberg & Ramirez (2021) inquiry carried out by present in the client's office. Inquiry is searching information/data from people who are knowledgeable in the field. The audit uses an inquiry technique extensively. Inquiries may additionally variety from formal written inquiries to casual oral inquiries. Evaluating responses to inquiries is a key part of the inquiry process (Arens et al., 2016; IFAC, 2010).



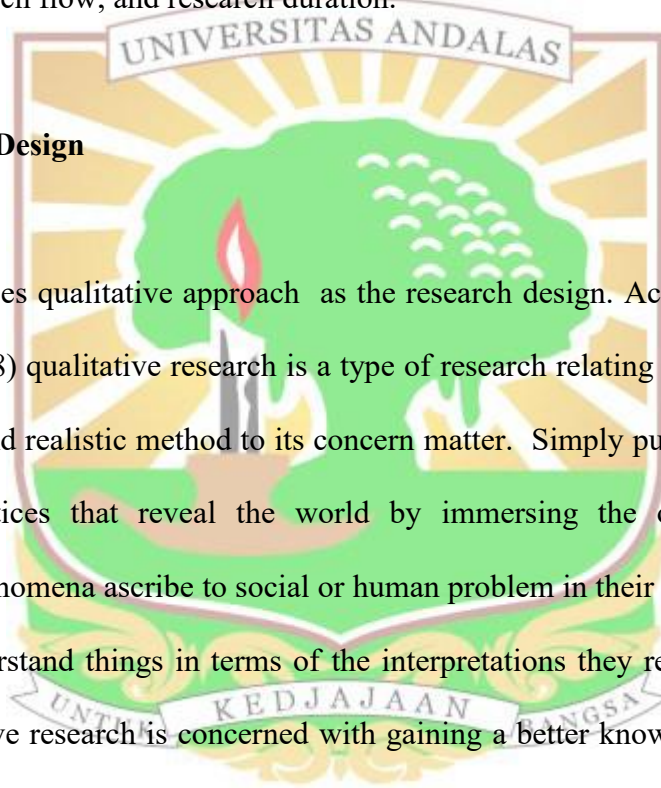
CHAPTER III

METHODOLOGY

This chapter discusses the research method used in the study that includes research design, research methodology with comparative study and literature review as the sub-topic, research flow, and research duration.

III.1 Research Design

This research uses qualitative approach as the research design. According to Denzin & Lincoln (2008) qualitative research is a type of research relating to or providing an interpretation and realistic method to its concern matter. Simply put, it is a collection of matter practices that reveal the world by immersing the observer in it. It investigates phenomena ascribe to social or human problem in their vivid contexts and seeking to understand things in terms of the interpretations they receive. Kalof et al (2008) qualitative research is concerned with gaining a better knowledge of human's interpretations of events, processes, and experiences. It has several research process entails asking questions, collecting data, analyzing, and making interpretations (Cresswell, 2014).



III.2 Research Methodology

A research methodology is a process for inspecting a research problem to understand which approach the researcher need to take to conduct their research. It is also defined as a science that studies how scientific research is carried out. It explores why a researcher might employ several processes to develop, investigate, and focus on the research. The researcher is obligated to understand not just the research methods and procedures but also the methodology (Kothari, 2004). To address the key research objectives, this research used comparative study as the research method and used literature review as the basis data of the research.

III. 2.1 Comparative study

A comparative study is a study that compares two or more conditions, events, activities, and programs. It entails comparative analysis of slightly different conditions, events, elements or components, such as the time sequence of events, the complexity of the situation or the intensity of the caused by a situation or event itself (Sukmadinata, 2012). The study tried to compare the differences in obtaining audit evidence prior and after the covid-19 pandemic based on the rules and audit procedures used to obtain audit evidence applied by all audit firms and companies. According to Esser & Vliegthart (2017) comparative study performs a number of significant and interconnected functions. It can assist people in comprehending their own society by comparing it to others.

The comparative study also reveals the description of the variables studied in each compared group of study objects, which requires a descriptive analysis. Descriptive analysis is analysis that provides a more detailed description of a symptom or phenomenon. Descriptive analysis can reveal patterns in relation to the phenomenon that has arisen (Prasetyo & Jannah, 2010). According to Zikmund (2003) descriptive analysis refers to a condition of rearranging, organizing, and processing data to provide descriptive information by converting unprocessed data into an understandable and processed data.

III.2.2 Literature Review

Literature review serves an important part in academic research by gathering all available sources, which helps the researchers to analyze and compare the connections among different works. It is conducted in a systematic way by using the methodological criteria for systematic literature review (Brocke et al., 2009). According to Snyder (2019) a literature review is a sort of writing that helps in the development of a new theoretical or conceptual model in a scientific research. It is widely used when attempting to chart the development of a specific scientific field across time. It has to do with researching and reading research. There are numerous techniques for conducting a literature review, generally the approach chosen for the literature review will be determined by the objective of the research. Brocke et al. (2009) stated there are five stages of literature review : 1) determining the scope of the review; 2) conceptualization of the topic; 3) literature search; 4) analysis and generalization of the results of literature search; and 5) an indication of the



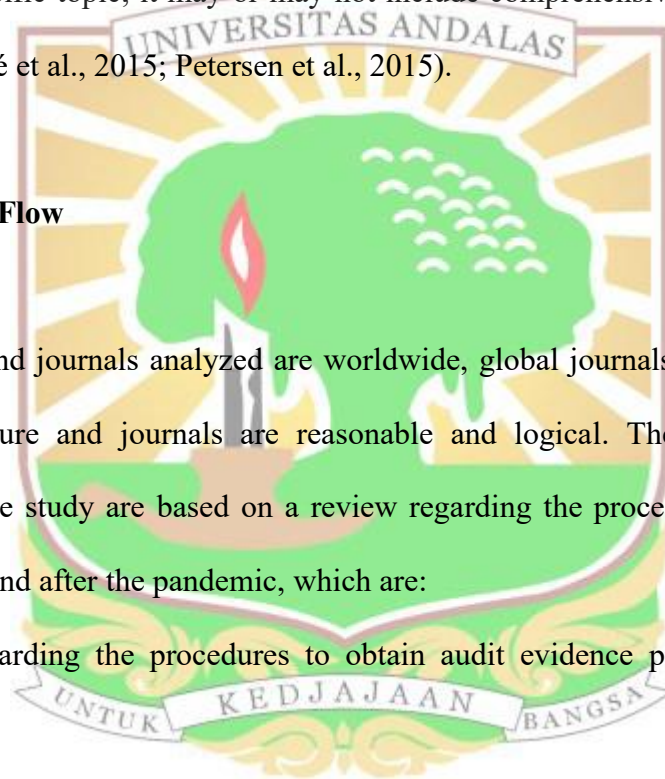
contribution of the review to the research agenda. The type of literature review used in this study is a descriptive review. Descriptive review is a systematic and transparent procedure, that includes searching, screening and categorizing studies (Petersen et al., 2015). A descriptive review's purpose is to identify patterns and gaps in the literature with respect to existing findings, theories, methodologies, or propositions, and present them factually and accurately presented regarding the phenomenon under investigation. It is also to identify a representative numeral of works on a specific topic; it may or may not include comprehensive searching (King & He, 2005 Paré et al., 2015; Petersen et al., 2015).

III.3 Research Flow

The literature and journals analyzed are worldwide, global journals and articles. The analyzed literature and journals are reasonable and logical. The research results derived from the study are based on a review regarding the procedure to gain audit evidence prior and after the pandemic, which are:

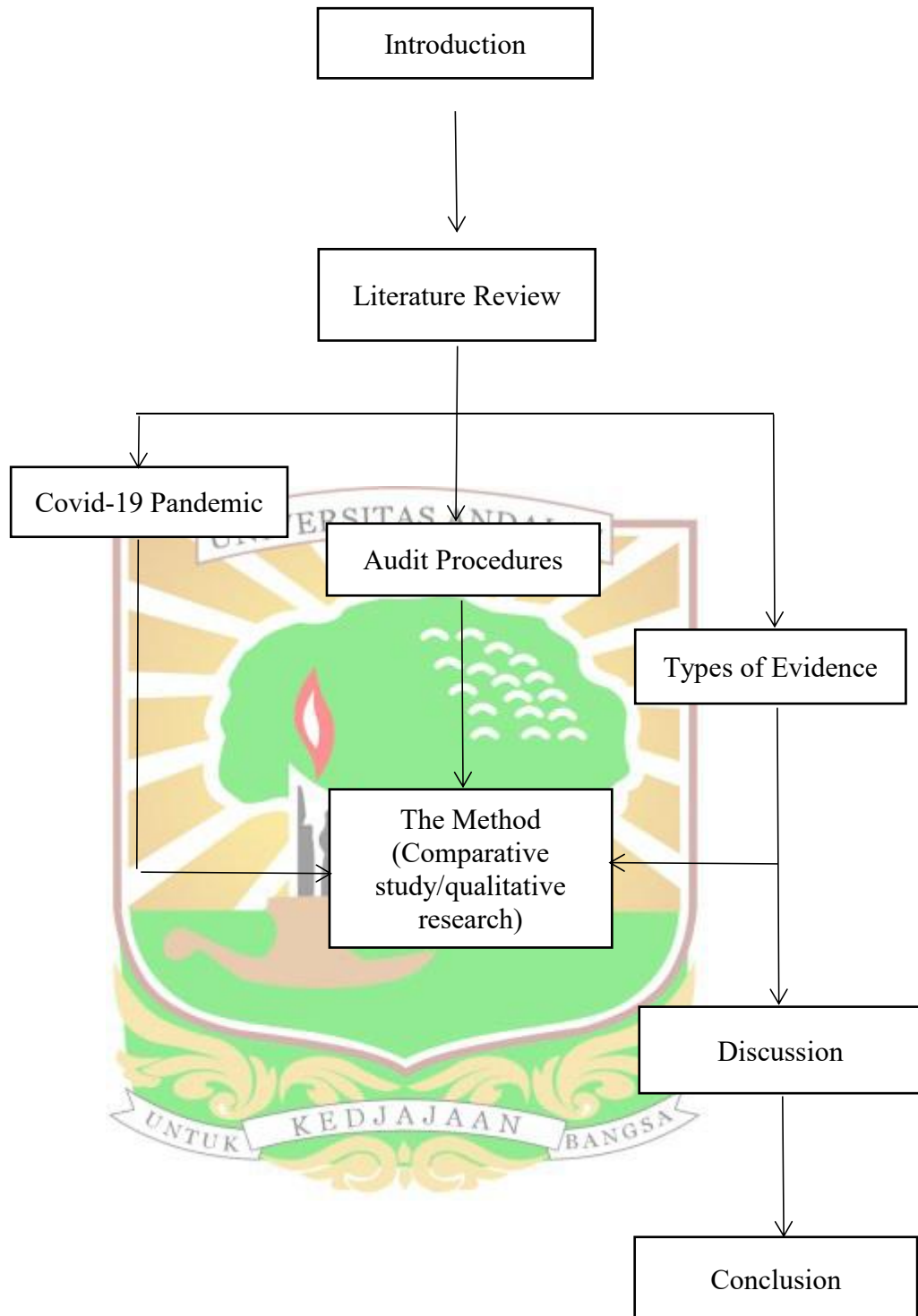
1. Research regarding the procedures to obtain audit evidence prior and after the pandemic
2. The outcome of the research appears by reviewing the research as a whole
3. The research publication year from 2020 to 2021
4. Another precise sources related to the procedures to gain audit evidence

The literature review uses Google Scholar as the database that searched from 2019 to 2021. It discusses the procedures to obtain audit evidence prior the pandemic, the procedures to obtain audit evidence after the pandemic, the limitations to obtain audit evidence in the pandemic, the advantages in obtaining audit evidence after the



pandemic, the uses of IT in obtaining audit evidence. The articles are picked through the research abstract, title and the text as a whole.





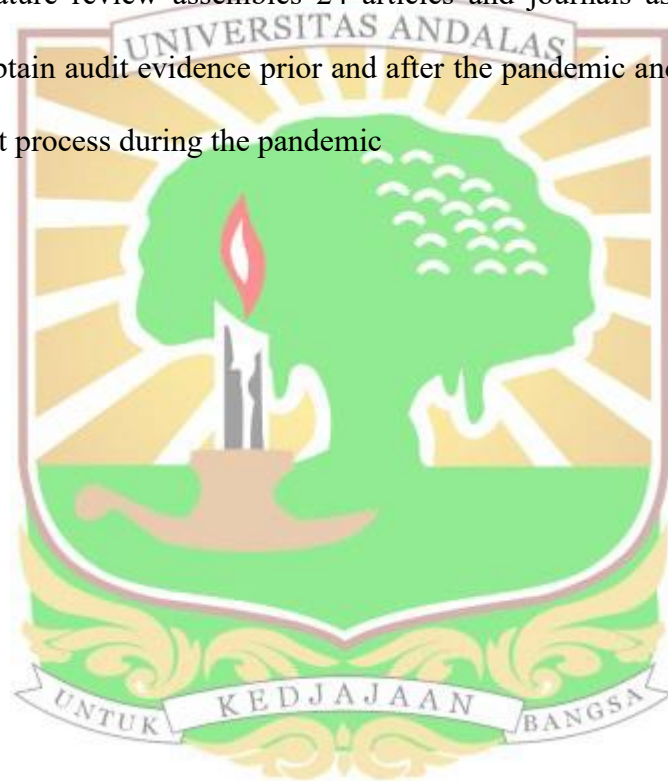
Picture 1. Research Flow

This research was conducted to examine journals and related articles that had been previously searched by doing comprehensive reading. The point is to know how to

obtain audit evidence before and after the pandemic, along with the rules and procedures. After the core point is found, the researcher will be able to achieve the research objective.

III.4 Research Duration

The literature review is accomplished in the time period of October to November 2021. The literature review assembles 24 articles and journals associated with the procedures to obtain audit evidence prior and after the pandemic and the uses of IT in conducting audit process during the pandemic



CHAPTER IV

DISCUSSION

This chapter discusses the research findings and discussion. The researcher was presented the research finding and discussion in the following topics: audit procedures prior the pandemic, audit procedures after the pandemic, advantages and disadvantages of remote audit, factors hindering in obtaining audit evidence after the pandemic with the subtopics: lockdown, social distancing, travel restriction, and work-from home. Other topics include: the uses of IT in obtaining audit evidence, and the barriers to using IT.

IV.1 Audit procedures prior the pandemic

Audit evidence prior the pandemic collected from external sources. The evidence may be in documentary form or obtained directly. The reliability and quality of this evidence helps determine the sufficiency or quantity of evidence that must be accumulated. Auditors depend upon physical in-person evidence collection procedures. It is applied while engaging in inventory observations, inventory verification, document collection, interview, discussion, observation, and property plant and equipment (PPE) evaluation (Appelbaum et al., 2020). Manurung (2021) stated that the audit procedures before the pandemic were carried out by visiting directly to the audited company office to conduct a physical examination, direct interviews, and check documents.

Audit procedures to obtain audit evidence are conducted by making direct observations in order to obtain accurate audit evidence. Document review is done by looking directly at the location, with notes taken on the location. Physical examinations and interviews are conducted at the client's location, and the audited company is visited (Khoirunnisa et al., 2021; Litzeinberg & Ramirez, 2020). According to Appelbaum et al. (2020) the procedures for collecting audit evidence are conducted orally or in writing for interview stages. In inspecting tangible assets, the methods used are physical inventory, initial through, and open boxes, which means the auditor needs to be physically present. For the observation, the method used is the auditors need to sit with the workers and directly observe the environment to make a better understanding.

IV.2 Audit procedures after the pandemic

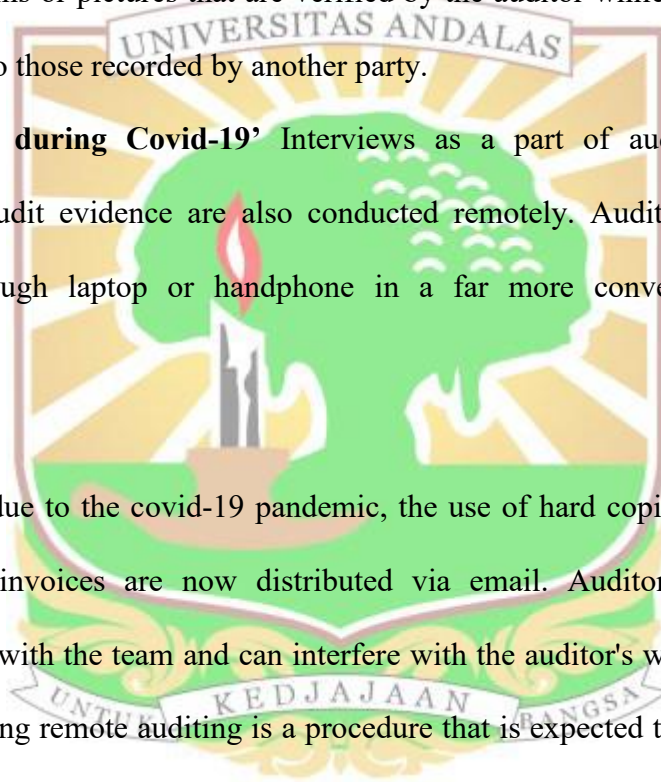
Appelbaum et al. (2020) summarized the procedures to obtain audit evidence during covid-19 crisis by perform a remote virtual audit :

- **‘Inventories during Covid-19’** Inventory calculation is done in a different way than it used to be. Physical presence is not possible when counting inventory in pandemic situations. During the pandemic covid-19, inventory is calculated remotely using video footage. A third party or the audit client can both record videos.
- **‘PPE Evaluation during Covid-19’** During the pandemic, some of these inventory tasks such as checking the contents of a box, can be conducted remotely. The test procedure for PPE assessment is performed remotely using a

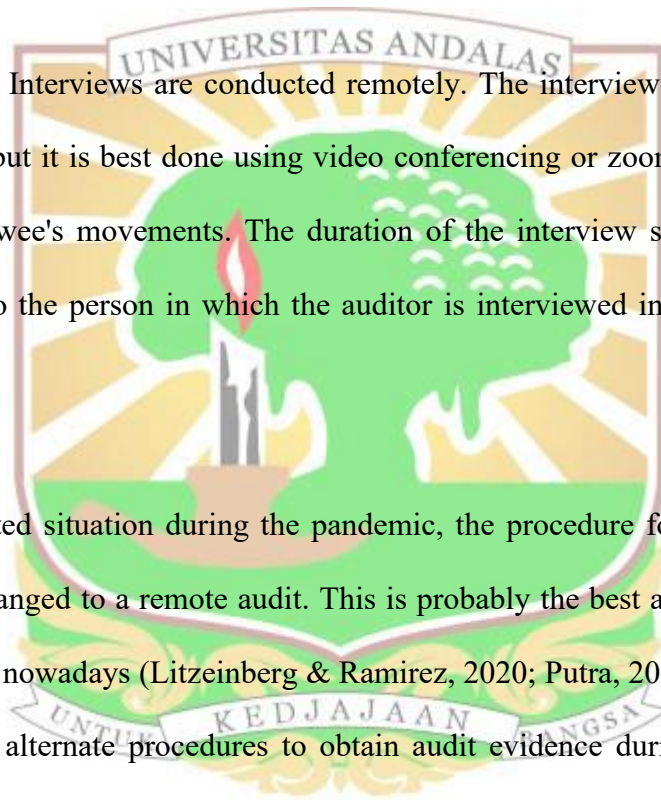
real-time-video; by doing so, an auditor could engage in a building roof inspection without having to present in the location.

- **‘Document Collection during Covid-19’** Document collection during covid-19 conducted electronically. Most of the documentation required by auditors should be electronically available.
- **‘Observations during Covid-19’** Observations are also carried out remotely. Many audit clients have cameras, which can provide other sources of observation. Video streams or pictures that are verified by the auditor while being created are preferable to those recorded by another party.
- **‘Interview during Covid-19’** Interviews as a part of audit procedures in obtaining audit evidence are also conducted remotely. Auditors can interview clients through laptop or handphone in a far more convenient way using technology.

KPMG (2020) due to the covid-19 pandemic, the use of hard copies of invoices has decreased and invoices are now distributed via email. Auditors have difficulty communicating with the team and can interfere with the auditor's work. To overcome this, implementing remote auditing is a procedure that is expected to support auditing needs during a pandemic (Khoirunnisa et al., 2021). Manurung (2021) stated that the procedure for collecting documents during a pandemic can be done electronically via the internet. Auditors can use a PDF format file to send the documents electronically. Governments need to provide a good internet connection to connect one party to another, from one city to another. Putra (2021) summarized that in collecting audit evidence during the pandemic, the alternative method used was remote audit. The alternative methods are :



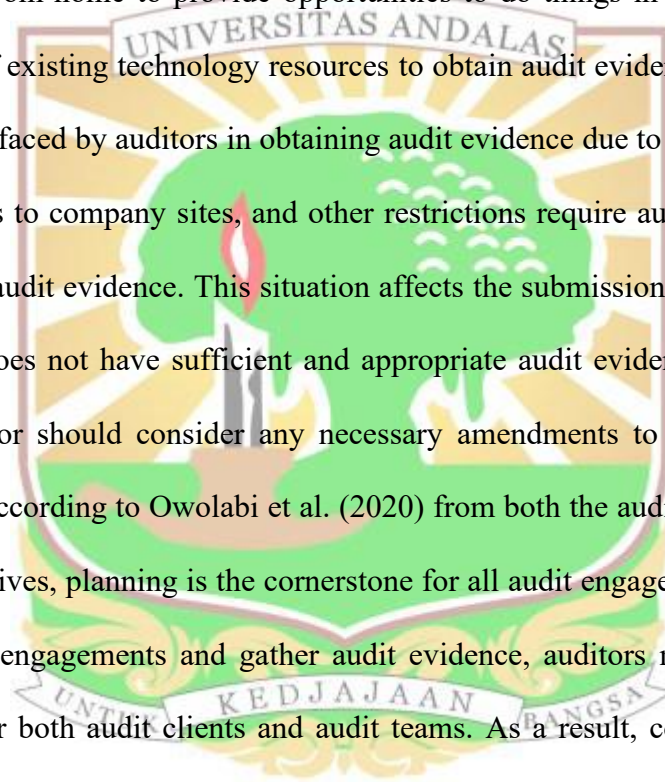
- **‘Document Collection’** It can be in the form of a scanned PDF file or other formats depending on the type of data, conditions and media being sent. If questions arise when considering the document, they should be collected in advance and asked during the interview.
- **‘Physical Examination’** Can be carried out by means of live streaming or video calls, but the network and the quality of the signal may be affected. Auditors can use footage from existing CCTV cameras in the company to obtain audit evidence.
- **‘Interview’** Interviews are conducted remotely. The interview can be done over the phone, but it is best done using video conferencing or zooming in to analyze the interviewee's movements. The duration of the interview should be adjusted according to the person in which the auditor is interviewed in order to be more precise.



Due to the limited situation during the pandemic, the procedure for collecting audit evidence has changed to a remote audit. This is probably the best alternative that can be implemented nowadays (Litzeinberg & Ramirez, 2020; Putra, 2021). Thecaq (2020) stated there are alternate procedures to obtain audit evidence during the pandemic, such as :

- **‘Inquiry’** When inquiring regarding fraud risks, if the inquiries cannot be conducted in person, video conferencing may be preferable because auditors could observe body language.
- **‘Physical Examination’** Using technology to take alternate measures to bypass the usual methods, which included travel and face-to-face interactions, are now reduced.

The procedure to obtain audit evidence during the pandemic is by conducting virtual remote audit. It is useful to assist audit clients and audit teams to perform audit work and obtain audit evidence as they have limited access. As a result, proper preparation is critical, and different methods of acquiring audit evidence will be required. It can be done electronically by screen shooting the data with further verification or supporting evidence (Owolabi et al., 2020 as cited as IFAC, 2020). After the pandemic, auditors may find that the current situations such as lockdown, travel banned, work-from-home to provide opportunities to do things in different ways by using the use of existing technology resources to obtain audit evidence (IFAC, 2020). The difficulties faced by auditors in obtaining audit evidence due to travel restrictions, restricted access to company sites, and other restrictions require auditors to find new ways to obtain audit evidence. This situation affects the submission of audit opinions. If the auditor does not have sufficient and appropriate audit evidence to support the audit, the auditor should consider any necessary amendments to the audit opinion (FRC, 2020). According to Owolabi et al. (2020) from both the auditor's and the audit client's perspectives, planning is the cornerstone for all audit engagements. In order to complete audit engagements and gather audit evidence, auditors must fast adapt to remote audit for both audit clients and audit teams. As a result, comprehensive and effective preparation is even more important. Due to constraints on travel, meetings, and access to firm premises in some countries, as well as the necessity to design alternative audit methods to acquire adequate, suitable audit evidence, alternative audit procedures were developed. Some businesses and auditors are also having difficulty generating financial statements and conducting audits (FRC, 2020).



According to IFAC (2020) Auditors need to adjust how they obtain sufficient appropriate audit evidence on which to base their audit opinion in the face of challenges during the pandemic such as gaining access to people or information, revising the identification and assessment of certain risks of material misstatement, and changing planned audit procedures or performing alternative procedures as needed. Auditors may also discover that the current situation offers opportunities to do things differently, for as by utilizing new technology resources or stretching the usage of existing technological resources. Khoirunnisa et al. (2021) many activities were prohibited during the pandemic, resulting in auditors being unable to gather audit evidence as readily as previously owing to the reduced usage of original evidence, which impacted the audit evidence's reliability and adequacy. The difficulties in gathering audit evidence will cause mistakes in the auditor;s formation of audit conclusions, resulting in worse audit quality. Due to the challenges of getting such audit data, auditors must rely on current auditing techniques such as remote auditing. Remote audits offer the same quality as traditional audits if both the auditor and the auditee are on board with the procedure. According to Litzenberg & Ramirez (2021) during the pandemic, collecting audit evidence is carried out using the remote audit method. This is the best alternative that can be done in the pandemic era.

Following are some procedures in remote audit :

- **‘Physical examination’** Physical examination is done remotely. One approach to do that is to utilize two-way direct communication technology, including the uses of live streaming and two-way smart glasses technology.
- **‘Confirmation’** Remote confirmation usually doesn't allow for direct inquiries at the same time. When reviewing documents remotely, the auditor should take notes and write down the questions to be asked during the remote interview.

However, one way that allows confirmation to be carried out simultaneously with remote document review is to arrange a video teleconference between the auditor and the assigned person.

- **‘Interview’** Remote interviews are conducted in much the same way as in-person interviews and can be conducted by scheduling video calls to key personnel using a number of available technologies such as whatsapp, zoom, microsoft team, zoom,and skype.



Table 1. Compiled the audit procedures before and after the pandemic according to journals/articles

Author, Published year	Audit procedures prior the pandemic	Author, Publishe d year	Audit procedures after the pandemic	The required audit procedures	Comment/ conclusion
(Appelbau m et al., 2020)	Audit evidence was collected in documentary form or obtained directly. Auditors depend upon physical in-person evidence collection procedures. It is applied while engaging in the inventory observations, inventory verification, document collection,	Appelbau m et al., 2020; Khoirunni sa et al., 2021; Litzeinberg & Ramirez, 2020; Putra, 2021.	The audit procedure is performed by a remote virtual audit. Calculating inventory is done remotely through video recording. Some of these inventory tasks, such as checking the contents of a box, are performed remotely. Document collection	The required audit procedure for inspection generally depends upon physical in person evidence collection. It is more reliable in its original form. Observatio	Inspection, observation, and interview were previously carried out by direct visits, after the pandemic underwent a change by being conducted online. There is no significant

	interview, discussion, observation, and property, plant, and equipment (PPE) evaluation.		<p>conducted electronically. Observations are also carried out remotely. Many audit clients have cameras, which can provide other sources of observation. Interviews are also conducted remotely through laptop or handphone in a far more convenient way using technology.</p>	<p>ns are normally carried out directly in order to provide accurate data. Interview are conducted directly face to face by visiting the auditee office.</p>	<p>impact if the online procedure is conducted carefully. Nevertheless, visiting directly to the client's office is much better to avoid any fraud.</p>
Manurung (2021)	Visiting directly to the audited company office to conduct a physical examination,	KPMG (2020)	Invoices are sent via email.	The required audit procedure for checking	There should be no significant differences in



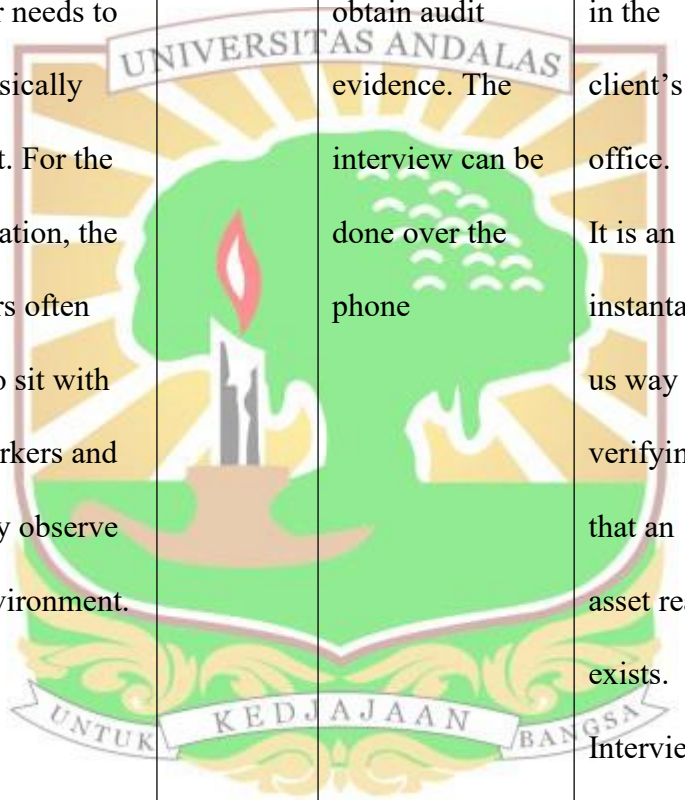
	<p>direct interviews, and check documents.</p>			<p>documents is conducted directly by visiting the client's office. Original invoices are more credible than copy invoices provided by email in supporting payments transactions.</p>	<p>conducting inspection and confirmation prior and after the pandemic if the files submitted online are proven to be authentic.</p>
<p>(Khoirunnisa et al., 2021; Litzeinberg & Ramirez,</p>	<p>Direct observations. Document review is carried out directly at the location. Physical</p>	<p>Manurung (2021)</p>	<p>Collecting documents during a pandemic can be done electronically via</p>	<p>The required audit procedure for collecting</p>	<p>There is a significant difference in performing a physical</p>



2020)	<p>examinations are carried out directly at the client's company and interviews are also carried out directly by visiting the audited company.</p>		<p>the internet. Auditors can use a PDF format file to send the documents electronically. Governments need to provide a good internet connection to connect one party to another.</p>	<p>documents is conducted directly at the client's company. Physical examination require a physical presence to verify the relevant assertions of existence, occurrence, and valuation.</p>	<p>examination by looking directly and online. In a physical examination, it is better if it is conducted in person. For the things such as odors and colors can not be detected clearly if it is done online.</p>
Appelbau m et al. (2020)	<p>Interviews conducted orally or in writing. In inspecting</p>	<p>Putra (2021)</p>	<p>Physical Examination can be carried out by means of live</p>	<p>The required audit procedure</p>	<p>There is a change from orally interview to</p>



	<p>tangible assets, the methods used are physical inventory, initial through, and open boxes, which means the auditor needs to be physically present. For the observation, the auditors often need to sit with the workers and directly observe the environment.</p>		<p>streaming or video calls. Auditors can use footage from existing CCTV cameras in the company to obtain audit evidence. The interview can be done over the phone</p>	<p>for physical examination is auditors need to be present physically in the client's office. It is an instantaneous way of verifying that an asset really exists. Interview are conducted directly by meeting with the auditee.</p>	<p>an online interview. There will be no difference if the online interview can be carried out with strong signal and everyone involved is tech savvy.</p>
		Thecaq	Inquiries can not	The	Using



		(2020)	<p>be conducted in person; thus video conferencing is preferable because auditors will be able to observe body language.</p>	<p>required audit procedure for inquiry is conducted by oral inquiries. Inquiry is searching information /data from people who are knowledgeable in the field. Inquiries may additionally variety from formal written inquiries to</p>	<p>video conferencing when conducting inquiries after a pandemic is a good idea because auditors can see body language. Even so, conducting inquiries directly is much better to avoid fraud.</p>
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				casual oral inquiries.	
		Litzenberg & Ramirez (2021)	Physical examination is done remotely. One approach to do that is to utilize two-way direct communication technology, including the uses of live streaming and two-way smart glasses technology. Confirmation is carried out with remote document review by using video teleconference between the auditor and the	The required audit procedure for physical examination is conducted directly at the client's office. For the confirmation, evidence acquired by the auditor in external confirmation as an immediate written response to the auditor	Utilizing technology such as streaming and video teleconference as an alternative to performing physical examinations and confirmations during a pandemic is a good idea. However, it's still better if auditors conduct it



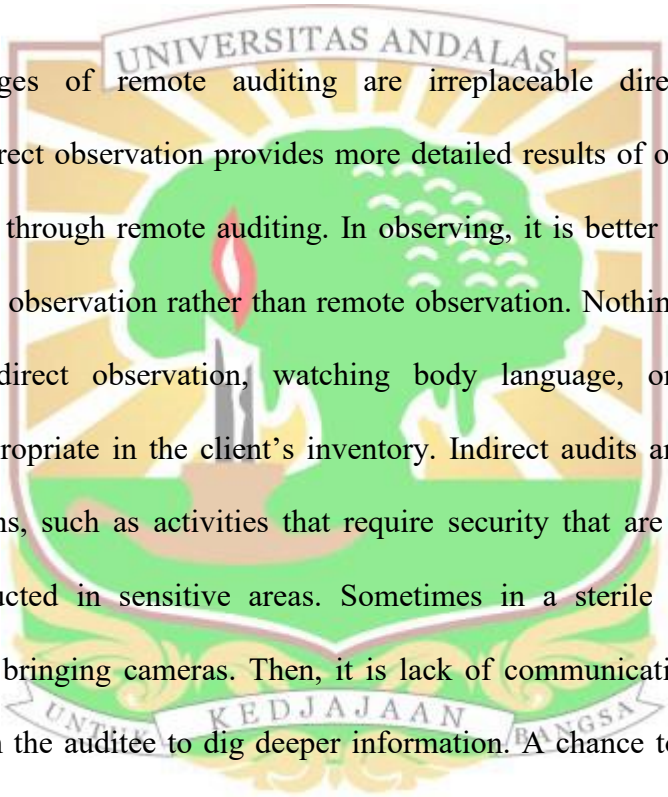
			<p>assigned person.</p> <p>Remote interviews are conducted in much the same way as in-person interviews and can be conducted by scheduling video calls to key personnel using a number of available technologies such as whatsapp, zoom, microsoft team, zoom, and skype.</p>	<p>from a third party, it may be in any shape : paper, electronic or others.</p> <p>In conducting confirmation to obtain audit evidence, it is more feasible to conduct it in original form.</p>	<p>in person by being physically present considering there are some aspects that can not be seen online.</p>
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IV.3 The advantages and disadvantages of remote auditing

According to Litzenberg & Ramirez (2021) there are several advantages and disadvantages in conducting remote auditing. The advantages of remote auditing are it can reduce travel costs where the auditors are not able to travel due to the government regulations, prior to the pandemic auditors travel often and it is a lot of costs. For audit programs with multiple annual audit plans, the remote audit process can provide significant savings. Inspection is conducted remotely; by doing it can increase the intensity of inspection; the inspection can be done more effectively with the help of technology. Also, remote audit can improve competence, especially in the field of information technology. It can strengthen documentation and reporting. Remote audits can expand coverage. It allows for more coverage when there is competition in terms of volume and time priorities. Then, it can improve the results of document review as the document obtain and review electronically, the auditors can do work more efficiently with the help of technology. Remote review of different documents and paperwork would be an advantage in greater quality review outcomes and documentation depth by the auditors. Documentation and reporting can be strengthened by making better use of existing technologies. The usage of technology in the context of retrieving information via video and photos can help to improve knowledge. It is assist in better documenting of events; improve the capacity to notify accidents and situations to corporate staff in remote places, and expands the possibilities for future use as a remote training tool. Mitigate audit burden on operational costs. After that, the time it takes to gather and analyze documents, video, and photos online is shorter and there will be no operational fee. Afterwards, expanded specialist utilization. Specialists can connect remotely during certain

interviews or in certain parts of the audit planning process; therefore it is not necessary to always be present during the entire audit. Besides, it can improve organizational and confirmation of required documentation. Auditors needs to analyze and gather the essential papers; the remote audit process allows the auditors to arrange and validate that the auditors have already obtained the necessary documentation for the required inspection more quickly.



The disadvantages of remote auditing are irreplaceable direct and detailed observations. Direct observation provides more detailed results of observation which can not be done through remote auditing. In observing, it is better when conducting direct and actual observation rather than remote observation. Nothing can replace the experience of direct observation, watching body language, or even smelling something inappropriate in the client's inventory. Indirect audits are also limited to specific situations, such as activities that require security that are either limited in scope, or conducted in sensitive areas. Sometimes in a sterile area, people are prohibited from bringing cameras. Then, it is lack of communication to establish a relationship with the auditee to dig deeper information. A chance to provide advice, suggestions, and insights for improvement was squandered in remote auditing. Afterwards, it is difficult to collect data and documents in accordance with the purposes and needs of audit. Difficulty identifying best practices or describing things that could be useful to others, outside of the documentation process. Auditors do things like that, and it's often the most useful thing an auditee could get. Then, lack of direct personal interaction that can open up opportunities for fraud. Possibilities for submitting tampered papers and omitting crucial information will grow. This might

require more preparation, additional/different audit methods, or follow-up after some of the typical auditing hurdles have been removed.

IV.4 Factors hindering in obtaining audit evidence after the pandemic

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IV.4.1 Lockdown

Due to lockdown and domestic tour regulations, auditors have limited access to obtaining appropriate audit evidence. These difficulties may cause the auditor to form an incorrect opinion about the financial statement presentation and the client's financial statement. The auditor should have complete access to all essential documents in order to conduct the audit properly (Khoirunnisa et al., 2021). According to Manurung (2021) due to restrictions, public accounting firm auditors find it difficult to visit client offices, and corporate employees face the same limits, resulting in a space and time difference. According to Joshi (2021) the covid-19 outbreak will have an influence on inventory valuation, which is another crucial accounting sector. This is due to forced plant shutdowns, year-end stock counting may be difficult or impossible; thus the management's and auditor's judgment will be crucial. Meetings are difficult to hold due to the Covid-19 pandemic policy, which makes it hard for auditors to hold meetings (FRC, 2020).

IV.4.2 Social distancing

The implementation of social distancing and the prohibition of face-to-face activities, has caused the auditor's difficulties in visiting the client's office and obtaining audit

evidence (Putra, 2021). According to Suwandi (2021) The application of covid-19's social distancing could bring negative influences on audit fees, going concern assessments, human resource audits, and audit procedures. It can reduce audit quality. The auditor's ability to verify the results gathered during the audit is hampered by social distancing. The spread of this virus continues to be significant, prompting the government to undertake the World Health Organization (WHO) programs called "Social Distancing" which was later renamed "Physical Distancing" in order to combat it. Physical distancing, both on a large and small scale, can obstruct activity in a variety of disciplines including the application of standardized audit procedures (Khoirunnisa et al., 2021).

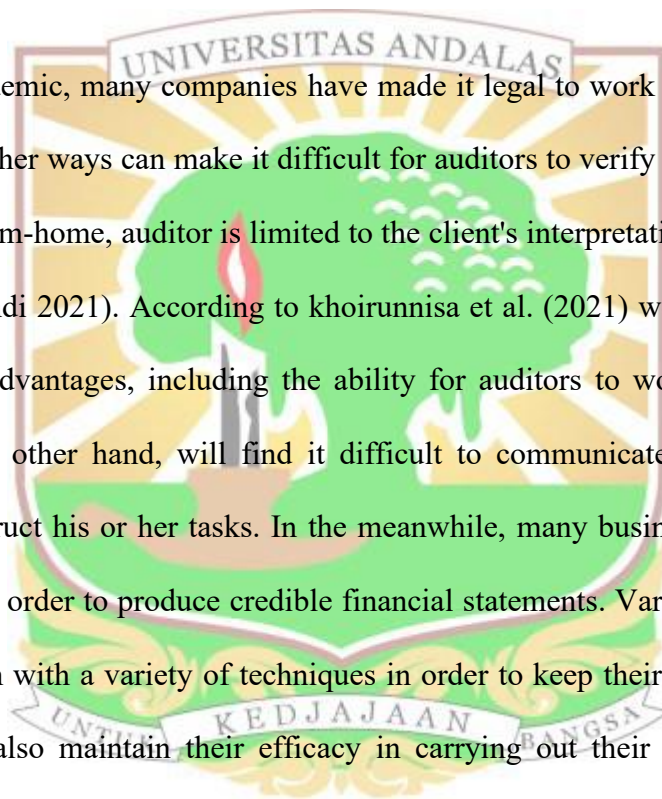
IV.4.3 Travel restriction

According to Litzeinberg & Ramirez (2020) travel restrictions which apply around the world nowadays, have reignited discussion and attention on internal audit business to find alternatives to the audit procedures which relies on face-to-face methods. Combined with the need to conduct audits in accordance with the existing procedures, it is difficult to do an audit in this time era since most firms have restricted travel and many nations across the world have temporarily blocked their borders. As a result of the ban or limits on travel imposed by the government, auditors encounter unexpected impediments and challenges in obtaining credible information to conduct audits of their client's financial statements. Even under the existing circumstances, auditors must continue to adhere to the International Standards in Auditing (ISAs). Regulators, on the other hand, have expressed concern that auditors may have trouble obtaining the evidence and individuals needed to support their audit opinion. Furthermore, the

audit planning done by auditors may not be totally functional since they may fail to offer expected audit evidence, prompting auditors to adjust their approach (Joshi, 2020). Auditors in obtaining audit evidence after the pandemic can no longer visit their client's due to restriction. This poses clear practical difficulties for auditors who require physical evidence (Efremova et al., 2021).

IV.4.4 Work from home

During the pandemic, many companies have made it legal to work from home. Work from home in other ways can make it difficult for auditors to verify the audit evidence. Due to work-from-home, auditor is limited to the client's interpretation of the auditor's findings (Suwandi 2021). According to khoirunnisa et al. (2021) working from home has numerous advantages, including the ability for auditors to work more flexibly. Auditor, on the other hand, will find it difficult to communicate with their team, which will obstruct his or her tasks. In the meanwhile, many businesses still need to conduct audit in order to produce credible financial statements. Various industries are now settle down with a variety of techniques in order to keep their businesses afloat. Auditors must also maintain their efficacy in carrying out their responsibilities in order to provide the best information. According to Putra (2021) the covid-19 pandemic has had an impact on the difficulty of obtaining audit evidence due to work-from-home and restrictions on travel to carry out inspections in various places.



IV.5 The uses of IT in obtaining audit evidence

All lines of work requiring IT to make it easier and efficient. IT is also used in the audit industry. In the current pandemic situation, IT is increasingly used for work since it can be a liaison when lockdown. The role of IT is very large in gathering audit evidence after the pandemic. According to Kaka (2021) stated that technology is a must-have for auditors who wish to survive and thrive in the current situation. An empirical study should be conducted to review the performance of audit reports during and after the pandemic in order to evaluate auditor's capacity to obtain sufficient and relevant evidence. Auditor prompting to adjust their procedures as the audit planning may not be entirely functional because they may fail to offer expected audit evidence. Client's banks and debtors, for example, may not be able to offer credible audit evidence in the form of confirmations on transactions or outstanding balances. Alternative approaches or the use of technology in exchanging data or organizing virtual meetings should be considered by auditors (Joshi, 2020). IT audit is a method of monitoring and regulating the complete IT infrastructure. Financial and internal audits can be integrated with information technology audits. The benefits of technological advancements in auditing are to support auditor in the auditing process in a fast, efficient, and effective manner (Laila et al., 2021).

According to Efremova et al. (2021) there are many difficulties facing by auditors to obtain audit evidence in the pandemic era. The uses of technology can assist the auditors in overcoming these difficulties. Auditors, on the other hand, may be able to monitor inventories electronically by utilizing videos conference or drones. Auditors need to make sure that the technology they plan to utilize is reliable, and they should

observe the process with skepticism. Technology enables a variety of remote virtual audit solutions, including remote inventory inspection, document collection, and risk assessment (Appelbaum et al., 2020). Suwandi (2021) digital initiatives, such as artificial intelligence, block chain, network security, and data functionality development, should be prioritized by auditing businesses during the pandemic. By using it, audit tasks could be done partially from home (Ugurlu & Sarisoy, 2021). Khoirunnisa et al. (2021) stated that technology helps many audit processes. Auditors can carry out the audit procedure in the same way they did before the covid-19 outbreak using remote audit methods that are technology-based, such as video conferencing, email, and telephone. According to Appelbaum et al. (2020) in conducting audit evidence, auditors may wear a camera and communicate with the audit team by smartphone, receiving their requests while delivering live video feeds of the inventory process. Audit digital is a way out of the covid-19 pandemic along as a solution to boost firm competitiveness with using technology. It provides the benefit of capturing real-time data and reducing inspection time. Audit digital is a new type of auditing that is gaining popularity in businesses (Khoirunnisa et al., 2021).

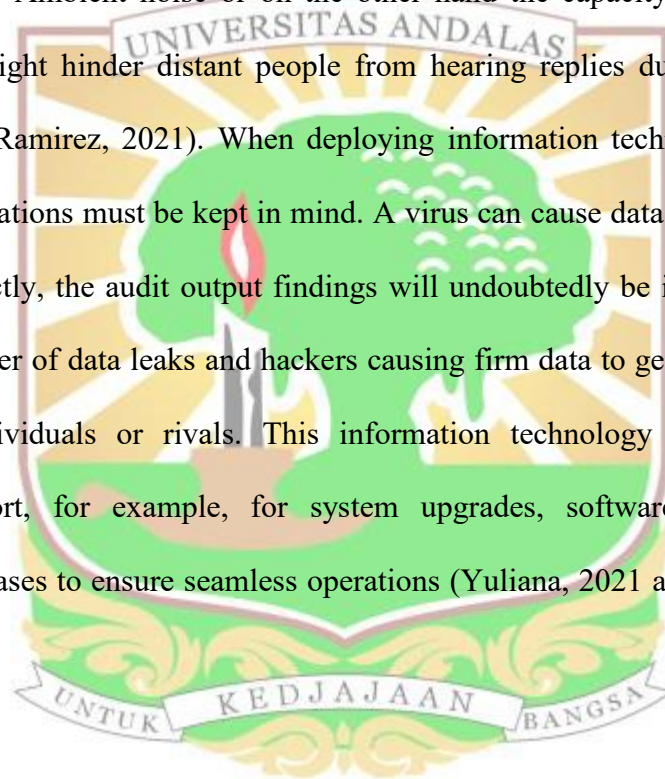
Internal and external audits both employed robots and drones for auditing purposes (Rashwan & Alhelou, 2020). According to Nazarova et al. (2021) the covid-19 pandemic has turned the audit procedures to conduct with using technology. The essential point for auditors in conducting audit is digital audit. Working with using technology in obtaining audit evidence necessitates the development of new auditing methodologies due to the rapid rise of data. Alternative processes in using technologies are employed to acquire audit evidence under quarantine conditions, given the existing constraints on mobility and real access to firms. Traditional/manual

audits are no longer feasible for auditors. The use of information technology is intended to aid in the audit's execution (Wardani & Nugraheni, 2021). According to Yuliana (2021) came to the conclusion that information technology was quite useful during the auditing process. To achieve good results, the information technology employed must be audited. The level to which this information technology can accurately and appropriately fulfill the audit function must be fully understood for its strategy.

IV.6 Barriers of using IT

The uses of technology has been more frequent in the pandemic era. There is some people that does not really involved with technology prior the pandemic need to adjust to technology in order to survive in the workplace. In the context of using technology, it is also followed to the limitations/barriers in implementing it. According to Appelbaum et al. (2020) remote auditing require auditors to using technology such as camera and drones to conduct audit process. With using cameras, if no one were there to handle the camera, it may not be able to conducted safely. It may be difficult to discern subtleties in video feeds, such as dusty goods or objects that do not smell good (foodstuffs, chemicals, and other organic substances), reducing the auditor's confidence in utilizing a video app. When it comes to new technology, one thing that every auditor should bear in mind is that it should be confirmed. Another barrier in using it audit is when the conference link is not running very well. Due to troublesome, people barely can hear and forget to turn on their microphone. Some corporate firewalls have size limits for video and photo files and may require the assistance of IT personnel to upload them. Another barrier is sometimes Wi-Fi is

not available at most offices. Despite the fact that some organizations claim to have wide Wi-Fi capabilities, they frequently lack acceptable coverage in rural areas (such as farms, docks, large warehouses, and storage areas). The inspected workplace is in a rural area or in an ancient bunker-style structure with weak cellphone coverage and signal strength, decreasing the quality of live video watching. Because video watching only gives a limited focus on the item and further observation equipment is not yet available, doing distant observations by traveling from one spot to another delivers little advantage. Ambient noise or on the other hand the capacity of technology to absorb noise might hinder distant people from hearing replies during an interview (Litzenberg & Ramirez, 2021). When deploying information technology for audits, certain considerations must be kept in mind. A virus can cause data loss. If the data is entered incorrectly, the audit output findings will undoubtedly be incorrect. There is an evident danger of data leaks and hackers causing firm data to get into the hands of the wrong individuals or rivals. This information technology needs significant financial support, for example, for system upgrades, software purchases, and hardware purchases to ensure seamless operations (Yuliana, 2021 as cited as Martusa et al., 2011).



CHAPTER V

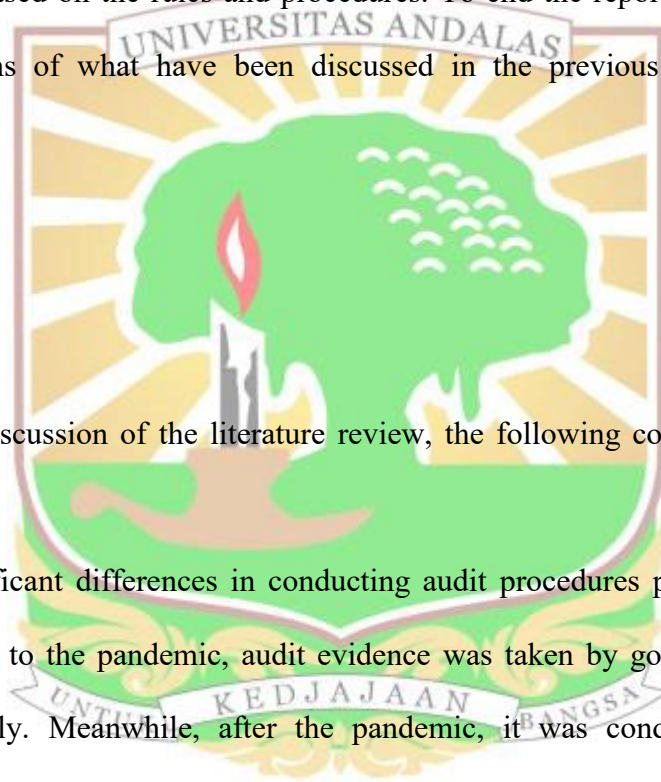
CONCLUSION AND RECOMMENDATION

This research study started from the questions of whether there is any significance differences between audit procedures prior the pandemic and audit procedures after the pandemic based on the rules and procedures. To end the report, conclusions and recommendations of what have been discussed in the previous chapters will be presented here.

V.1 Conclusion

Based on the discussion of the literature review, the following conclusion could be made:

There are significant differences in conducting audit procedures prior and after the pandemic. Prior to the pandemic, audit evidence was taken by going to the client's company directly. Meanwhile, after the pandemic, it was conducting online by utilizing technology known as "Remote Audit". There are several causes that require remote audit, namely lockdown, travel restrictions, social distancing, and work-from-home. It is regulated by the government which makes auditors unable to observe audit evidence directly, and unable to verify audit evidence in its whole. Given the situations, the use of IT has greatly increased during the pandemic in exchanging data and conducting virtual meetings. Technological advancements in auditing are used to support auditors in the auditing process in a fast, efficient, and effective manner. On



the other hand, it can be inefficient if the party concerned does not understand how to operate technology such as how to use a camera, operate a drone, or consider the limitations on a conference link. Despite numerous benefits gained from conducting remote audits, observing directly is still better, considering it may be difficult to discern subtleties in video feeds, such as dusty goods or objects that do not smell good (foodstuffs, chemicals, and other organic substances). Given these differences, auditors need to choose which method is more effective for each audit procedure. Some audit procedures may be more effective when performed remotely, while others may be more effective when performed in person at the client's office.

V.2 Recommendation

Since this is a literature study, there may be parts that have not been disclosed. Researcher has compiled differences in audit rules and procedures prior and after the pandemic, as well as the factors that influence them. However, there are several other factors that researcher may not have considered. Other factors that were not considered in this study may be discovered through additional research. Furthermore, the audit procedures in this study are still limited to some sectors and may be different in other sectors. In terms of the study's limitations, the researcher recommends future researchers to enrich studies in the part that is still missing in the researcher's reading by specifically reviewing the literature that discusses auditing and pandemics covering various sectors such as bank, tourism, and aviation.

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