

CHAPTER V

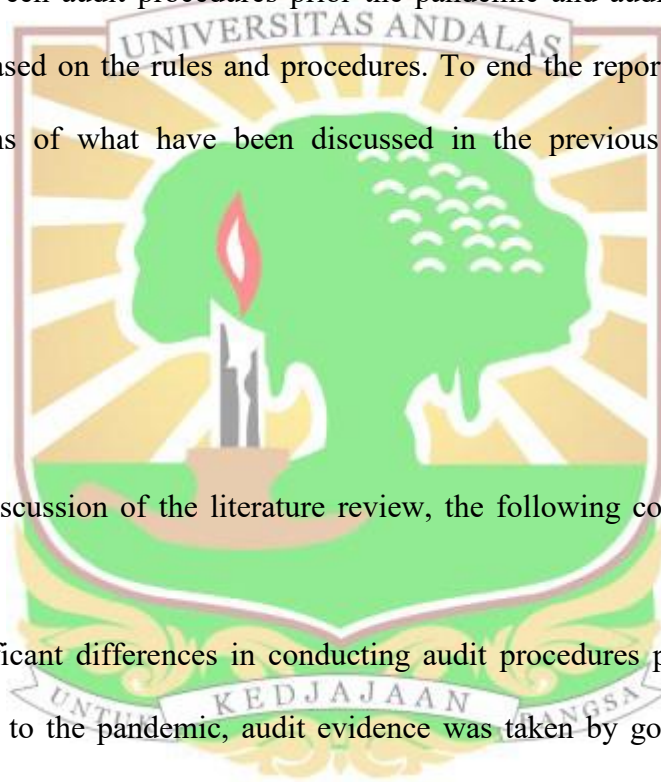
CONCLUSION AND RECOMMENDATION

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.