



DEPARTMENT OF ACCOUNTING

FACULTY OF ECONOMICS

**UNIVERSITAS ANDALAS
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UNDERGRADUATE DISSERTATION

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

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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.*