ABSTRACT

Indri Sabrina, NIM 7213220037, *The Effect of Remote Audit Implementation on the Efficiency and Effectiveness of Post Covid-19 Audit Implementation (Based on External Auditor Perceptions in Medan City. Thesis, Department of Accounting, Accounting Study Program, Faculty of Economics,* Universitas Negeri Medan, 2025.

This study was motivated by changes in auditing methods due to the Covid-19 pandemic, which prompted a shift from conventional auditing to remote auditing. Although remote auditing offers efficiency and flexibility, there are challenges in its implementation, such as limitations in physical verification, the validity of digital evidence, and technological readiness in Public Accounting Firms.

The research population consists of all external auditors at 23 Public Accounting Firms in the city of Medan. A total of 51 respondents from 7 PAFs were obtained using purposive sampling. Data were analyzed using the SEM PLS method to test the outer model and inner model, as well as path coefficient values.

The results show that before the addition of control variables, the implementation of remote audit has a positive and significant effect on audit efficiency ($\beta = 0.758$ and p-value $0.000 < 0.05$) and audit effectiveness ($\beta = 0.758$ and p-value $0.000 < 0.05$). After adding control variables in the form of auditor competence and technological infrastructure, the effect on efficiency decreased slightly to $\beta = 0.726$ and effectiveness to $\beta = 0.690$, but the relationship between the two variables remained significant.

In conclusion, the implementation of remote audits has a significant effect on the efficiency and effectiveness of audit implementation. After adding control variables, the implementation of remote audits still has a significant effect on the efficiency and effectiveness of audit implementation.

Keywords: Remote Audit Implementation, Audit Efficiency, Audit Effectiveness, Auditor Competence, Technology Infrastructure

ABSTRAK

Indri Sabrina, NIM 7213220037, Pengaruh Penerapan *Remote Audit* Terhadap Efisiensi dan Efektivitas Pelaksanaan Audit Pasca Covid-19 (Berdasarkan Persepsi Auditor Eksternal di Kota Medan). Skripsi, Jurusan Akuntansi Program, Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2025.

Penelitian ini dilatarbelakangi oleh perubahan metode audit akibat pandemi Covid-19, yang mendorong peralihan dari audit konvensional menjadi *remote audit*. Meskipun *remote audit* menawarkan efisiensi dan fleksibilitas, terdapat tantangan dalam penerapannya, seperti keterbatasan verifikasi fisik, validitas bukti digital, dan kesiapan teknologi di Kantor Akuntan Publik (KAP).

Populasi penelitian adalah seluruh auditor eksternal di 23 Kantor Akuntan Publik (KAP) di Kota Medan. Dengan 51 responden dari 7 KAP yang diperoleh dengan menggunakan metode *purposive sampling*. Data dianalisis menggunakan metode SEM PLS untuk menguji *outer model* dan *inner model*, serta nilai *path coefficient*.

Hasil penelitian menunjukkan bahwa sebelum penambahan variabel kontrol, penerapan *remote audit* berpengaruh positif dan signifikan terhadap efisiensi pelaksanaan audit ($\beta = 0.758$ dan p-value $0.000 < 0.05$) dan efektivitas pelaksanaan audit ($\beta = 0.758$ dan p-value $0.000 < 0.05$). Setelah menambahkan variabel kontrol berupa kompetensi auditor dan infrastruktur teknologi, pengaruh terhadap efisiensi sedikit menurun menjadi $\beta = 0.726$ dan efektivitas menjadi $\beta = 0.690$, namun hubungan kedua variabel tetap signifikan.

Kesimpulannya, penerapan *remote audit* berpengaruh secara signifikan terhadap efisiensi dan efektivitas pelaksanaan audit. Setelah menambahkan variabel kontrol penerapan *remote audit* masih berpengaruh secara signifikan terhadap efisiensi dan efektivitas pelaksanaan audit.

Kata Kunci : Penerapan *Remotea Audit,* Efisiensi Audit, Efektivitas Audit, Kompetensi Auditor, Infrastruktur Teknologi