

## EFFECTIVENESS AND QUALITY OF REMOTE AUDITING

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### Abstract

Remote auditing has emerged as a transformation in audit practices in response to changes in the work environment, particularly during the COVID-19 pandemic. This study aims to examine the effectiveness and quality of remote audits using a descriptive qualitative approach through literature review from various academic journals and scientific articles. Remote auditing offers time and cost efficiency, enhances auditors' work flexibility, and broadens audit coverage through the use of information technology. Moreover, this method encourages the development of auditors' competencies in technology utilization, critical thinking, and adaptive communication skills. The findings of this study indicate that remote auditing has effectiveness and quality comparable to conventional audits, provided that the audit procedures are conducted in accordance with established standards and supported by adequate technological infrastructure. However, challenges remain, such as limited direct observation, data security issues, and organizational readiness in implementing digital audit systems. Overall, remote auditing has the potential to become a primary method for conducting audits in the future, provided there is reinforcement of regulations, continuous improvement of auditor competencies, and sustainable technological support.

**Keywords:** Remote audit, audit effectiveness, audit quality, Information technology, Auditor competency

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### INTRODUCTION

The COVID-19 pandemic has had a highly significant impact and has reshaped the direction of global society. The changes it brought were not merely temporary, but triggered fundamental shifts in the ways individuals, organizations, and governments carry out their daily activities. Almost every country in the world experienced the consequences of this pandemic, which extended far beyond the health sector affecting economies, education systems, social structures, and even cultural and interpersonal interactions. Social restrictions, lockdown policies, and the enforcement of strict health protocols limited people's mobility, making many activities that were once freely and directly conducted become severely constrained. In many cases, important events in work, education, and governance had to be postponed, adjusted, or even canceled due to the unpredictable and high-risk conditions of the pandemic. This reality demonstrates that COVID-19 was not only a global health crisis, but also a catalyst for sweeping changes in human life as a whole.

The impact of the pandemic was not only felt individually but also significantly affected the operational conditions of both public and private institutions. These sectors faced serious challenges in maintaining their functions amid prolonged uncertainty. In response, various strategic efforts were made to adapt to the crisis. One of the key responses was the adjustment of working hours and the implementation of rotational work systems, aiming to minimize the risk of virus transmission in the workplace.

Moreover, the Large-Scale Social Restrictions policy was also widely implemented as an effort to curb the spread of COVID-19. Although this policy directly restricted mobility and face-to-face interactions, both public and private institutions made significant efforts to ensure that work productivity could be maintained. This situation encouraged them to explore various alternatives in carrying out their duties and functions, such as utilizing digital technologies, implementing work-

from-home systems, and strengthening online coordination. These efforts reflect the commitment of various institutions to maintain service continuity and organizational performance amid the pressures brought about by the pandemic.

Changes and adjustments in activities as a response to the COVID-19 pandemic also had a significant impact on the implementation of audit activities. During the early stages of the outbreak, auditors faced various obstacles due to social and mobility restrictions, which directly affected the continuity of audit processes. Many audits that had been previously scheduled were postponed, temporarily halted, or delayed, as on-site visits to auditees were no longer feasible.

This situation required auditors to quickly adapt and seek alternative audit methods that could replace face-to-face procedures without compromising the quality and integrity of audit outcomes. The main challenge was ensuring that audit evidence collection, data verification, and communication with relevant parties could still be conducted effectively and efficiently under physical limitations. In response, technology-based approaches—such as remote auditing—began to be widely adopted as innovative solutions to maintain oversight and accountability functions during the pandemic. This transformation marked a paradigm shift in modern auditing practices, emphasizing flexibility, adaptability, and the integration of information technology.

In the crisis situation brought about by the COVID-19 pandemic, the internal audit function played a crucial role while simultaneously facing significant challenges. Amidst an atmosphere of uncertainty, internal audit was expected not only to carry out its routine oversight responsibilities, but also to actively contribute in assisting organizations to identify, manage, and respond to critical risks that emerged or were exacerbated by the pandemic. Therefore, the role of internal audit became inseparable from the organization's comprehensive response to the impacts of COVID-19.

Internal audit needs to proactively collaborate with the organization's COVID-19 response team to identify various operational risks and potential vulnerabilities that may threaten business continuity. Through a risk-based approach and the collection of relevant data, internal auditors can provide strategic input in the form of insights, evaluations, and recommendations to assist the organization in designing appropriate mitigation measures. This approach reflects the critical role of internal audit as a strategic partner in strengthening organizational resilience during times of crisis (Serag & Daoud, 2021).

## LITERATURE REVIEW

### Audit

An audit can be understood as a systematic process involving the collection and evaluation of various pieces of evidence and information, with the aim of assessing the extent to which such information meets predetermined standards or criteria. This process not only focuses on verifying data but also involves a thorough analysis to ensure the reliability and relevance of the information presented. To ensure objectivity and the quality of the audit results, the audit must be conducted by individuals who possess professional competence in the field and uphold the principle of independence. This aligns with the view of Arens, Elder, Beasley, dan Hogan (2017 in Wardani & Nugraheni, 2021), who emphasize that a competent and independent auditor is essential for the audit process to be credible and useful to stakeholders..

Audit is a comprehensive assessment process carried out on various aspects of an organization, including operational systems, work procedures, and final outputs such as products or services. The purpose of this evaluation is to ensure that all elements within the organization are functioning according to established regulations, standards, and objectives. To produce credible assessments, the audit must be carried out by professionals with expertise in the field, who are objective and uphold the principle of independence, so that the results are not influenced by any conflicting interests (Andriany, 2024).

Furthermore, auditing can also be defined as a systematic and critical examination conducted by an independent party with no conflict of interest regarding the organization's financial statements. This examination includes a review of the financial reports prepared by management,

including accounting records and supporting documents. The primary objective of this activity is to provide a professional opinion regarding the fairness of the financial statement presentation and whether it has been prepared in accordance with generally accepted accounting principles (Zahrawati et al., 2021).

Independent auditors hold professional responsibility for the opinions they issue on financial statements prepared and presented by management to the public. This responsibility remains, whether the audit is performed in person or remotely. Public confidence in financial reports is significantly influenced by the assurance provided by the auditor's opinion, which confirms that the financial statements have been prepared in accordance with generally accepted accounting principles and fairly represent the financial position of the entity. This indicates that the auditor's role goes beyond examination activities, contributing directly to the improvement of the quality and reliability of financial information used in decision-making processes. (Sari & Novita, 2021).

According to Andriany (2024) audits can be classified into several types based on their objectives and scope. The first type is financial audit, which aims to assess whether the financial statements prepared by an entity are in accordance with generally accepted accounting principles. This audit focuses on the fairness of financial information presentation and compliance with established reporting standards.

The second type is operational audit, which evaluates the efficiency and effectiveness of an organization's operational processes. This audit goes beyond procedural compliance and offers input on performance improvement and resource optimization.

The third type is compliance audit, which ensures that an entity's activities conform to applicable laws, internal policies, and external regulations. This audit is crucial for maintaining the organization's integrity and reputation among regulators and stakeholders.

Lastly, there is forensic audit, which serves to investigate and uncover suspected fraud within an organization. This type of audit often uses an investigative approach and may be used as legal evidence in litigation. These four types of audits illustrate the broad scope of the audit function and its vital role in ensuring transparency, accountability, and sound governance within organizations.

### **Audit Objectives**

The primary objective of an audit is to conduct a comprehensive evaluation of the financial statements prepared by an entity and to provide a professional opinion on the fairness of their presentation. This evaluation process is based on audit evidence collected during the examination and must be carried out by individuals with professional competence in the field, while upholding the principle of independence. This is crucial to ensure that the audit results are reliable and can serve as a sound basis for stakeholders in their decision-making processes (Endaryono et al., 2024).

In addition, audits play a vital role in promoting accountability and transparency within organizations. Through audit activities, companies have an objective means of assessing whether their financial reports comply with generally accepted accounting principles. Auditing is not merely a verification of numerical data, but also an assessment of the company's financial and operational condition. The findings from an audit can provide management and external parties with valuable insights for evaluating performance, identifying risks, and formulating future strategic actions.

Generally, audits aim to verify various activities reflected in the data and information gathered throughout the auditing process. This verification ensures that the information reviewed has been prepared and implemented in accordance with professional standards, regulatory requirements, and best practices in the relevant field. In this sense, audits serve as evaluative tools to assess an entity's compliance with established principles, while also ensuring the integrity and reliability of the information presented in official reports or documents.

According to Andriany (2024) the main purpose of an audit is to deliver a professional opinion on the fairness of information presented in financial statements and to assess the overall performance of the company. This opinion is formed through a systematic and objective audit process, conducted by both internal and external auditors. To achieve this, audits must follow

established procedures, starting from the planning phase, followed by the collection and evaluation of audit evidence, analysis of relevant data, and concluding with the preparation of the audit report.

Each stage in the audit process plays a critical role in ensuring that the resulting evaluations are accurate, accountable, and aligned with professional standards. Therefore, audit outcomes not only support decision-making by management and stakeholders but also contribute to fostering transparency and accountability in the financial and operational management of the organization.

### **Remote Auditing**

Remote auditing, also referred to as virtual auditing, is one of the innovations in audit practices that has rapidly evolved in today's digital era. In a dynamic and increasingly digitized business environment, this approach offers various advantages, particularly in terms of flexibility and efficiency of audit processes. Remote audits enable audit activities to be conducted without geographical limitations, thereby saving time and reducing costs typically associated with conventional audits. Fundamentally, this approach has transformed the traditional audit paradigm, which has long relied on the physical presence of auditors at the auditee's location (Lorentzon et al., 2024). Furthermore, remote auditing utilizes electronic communication technologies such as video conferencing, email, and telephone calls to obtain audit evidence. The process maintains the core principles of auditing, where auditors test and evaluate information and documents provided by the auditee. Even without physical presence, remote auditing still upholds professionalism, objectivity, and thoroughness in collecting valid and reliable audit evidence, as is done in face-to-face audits (Serag & Daoud, 2021).

According to Hannon (2020) remote auditing involves conducting audit activities by accessing company information and systems from a different location using electronic communication tools such as teleconferencing, voice calls, and email. The main goal of this method is to ensure that companies continue to meet compliance standards, even without the physical presence of auditors on-site. However, the success of remote audits heavily depends on the availability of adequate technology. Without reliable and secure IT support, virtual audits cannot be effectively implemented. One of the key issues requiring special attention before opting for this method is data security. Since the audit is conducted online, the risk of data breaches or unauthorized access is a legitimate concern. Therefore, a clear agreement must be established between auditors and auditees regarding data protection mechanisms, including access authorization, encryption, and secure storage of sensitive information. Compliance with this agreement is essential to maintain audit integrity and protect the interests of both parties.

Teeter et al., (2012) describe remote auditing as a modern approach that integrates information and communication technologies into all stages of the internal audit process. In practice, auditors utilize digital-based analytical procedures to collect electronic audit evidence, interact with auditees via online platforms, and prepare reports that assess the accuracy of financial data and the effectiveness of internal controls. The advantage of this method lies in its ability to eliminate geographical barriers, allowing the audit process to proceed even if the auditor is not physically present at the auditee's location. In line with this, (Lorentzon et al., 2024) explain that remote auditing reflects a digital transformation in the auditing world, where technology is used not only to obtain and analyze audit evidence but also to support effective communication between auditors, clients, and head offices. Technology plays a central role in the entire audit process—from data collection and examination procedures to the preparation of audit reports. In other words, remote auditing is an innovative form of audit practice that relies heavily on technology for efficiency, timeliness, and effectiveness in reporting and supervision.

According to ISO 19011 guidelines, remote auditing refers to the use of information and communication technologies as the primary means of conducting audit processes when in-person meetings between auditors and auditees are not feasible. In this context, the audit process still includes gathering information, conducting interviews with auditees, and evaluating relevant evidence, but all stages are performed via digital platforms. This approach enables auditors to

perform their duties effectively despite geographical distance or restricted access due to circumstances like a pandemic.

As Litzenberg, (2020 in Tedjasuksmana, 2021), notes, remote auditing involves assignments that do not require face-to-face meetings between auditors and auditees. Instead, auditors rely on technology such as computers, the internet, collaborative software, and virtual communication systems to gather information, verify data, and compile audit reports. Therefore, remote auditing not only offers a practical solution amidst mobility limitations but also reflects a shift toward more adaptive audit practices in line with technological advancement.

According to Nuralifia and Pramudyastuti (2023) remote auditing consists of several key stages that must be followed systematically for the process to be effective and achieve its objectives. The first is the preparation stage, where the auditee is responsible for preparing all technical and administrative requirements needed during the audit. This includes selecting and configuring the IT platforms to support smooth communication and data exchange, as well as organizing and providing relevant documents as audit evidence.

The second is the execution stage, in which auditors carry out the core audit activities. At this stage, the auditor reviews the documents submitted by the auditee, interacts through online media for interviews or clarifications, and, if necessary, conducts virtual tours of the company's operations using videos or visual documentation. This stage aims to gain a comprehensive understanding of the company's current conditions and evaluate the available audit evidence.

The third stage is the closing and reporting phase, where the auditor presents the audit findings and recommendations. During this phase, the auditee is also given an opportunity to respond or clarify the audit findings. This process is vital for ensuring transparency and accountability and for making sure the final audit report accurately reflects the actual conditions based on two-way communication between auditor and auditee.

In the context of the COVID-19 pandemic, conducting on-site audits became extremely difficult and often impossible. Thus, remote auditing emerged as a relevant and effective alternative to ensure that oversight and evaluation processes could continue despite mobility restrictions. Initially applied as an emergency adaptation to the crisis, remote auditing has yielded valuable lessons that should be retained and further developed in future audit practices.

According to Castka et al. (2021) experiences during the pandemic have shown that remote auditing is not merely a response to constraints but also provides several strategic benefits. One such benefit is encouraging organizations to update and reorganize their documents and records for easier digital access. Moreover, companies are driven to reassess their information management systems and strengthen data storage mechanisms to meet the needs of technology-based auditing. Additionally, remote audits offer greater time flexibility, enabling more active involvement of senior management in the audit process than conventional onsite audits. This demonstrates that remote auditing is not just a temporary solution but an opportunity to improve overall audit efficiency, accountability, and managerial engagement.

With the rapid advancement of technology and changes in the business landscape, digital-based examination methods are becoming increasingly recognized in professional audit practice. One such innovation is the implementation of virtual audits, which are gaining popularity among various organizations. This approach offers greater flexibility and efficiency compared to the traditional model that requires in-person interactions

The adoption of this system responds to the need for time efficiency, geographical limitations, and demands for improved accuracy and speed in financial and operational evaluations. Moreover, this modern approach allows for cross-location collaboration and easier access to real-time data and documents. Consequently, many institutions are beginning to adopt remote auditing as part of their adaptive and relevant oversight strategies in the digital age.

### **Efektivitas Audit**

Effectiveness is often used as a key indicator in assessing the extent to which an organization has successfully achieved its planned goals and objectives. According to Mafaza et al., (2024)

effectiveness reflects the organization's response or behavior resulting from the interaction of several critical elements, such as production levels, quality of output, operational efficiency, adaptability, stakeholder satisfaction, competitive advantage, and the capacity for innovation. The combination of these factors serves as the foundation for evaluating the success of a system or process in delivering optimal results.

In the context of auditing, effectiveness refers to the auditor's ability to perform their function to the fullest, particularly in producing valuable recommendations and reliable audit reports. An audit is considered effective when the auditor is not only able to accurately identify problems but also able to deliver relevant and applicable corrective suggestions to the audited organization. Audit effectiveness also reflects the quality of the evaluation process and its contribution to improving governance and enabling more accountable decision-making.

The effectiveness of remote audits can be measured through a set of key indicators that reflect the overall success of the audit process. According to (Mafaza et al., 2024), these indicators include the extent to which the audit plan is fulfilled as intended and the success in completing all scheduled audit stages. Additionally, effectiveness is also evident in the percentage of recommendations provided based on audit findings, which indicates the relevance and quality of the auditor's evaluations.

Other indicators include the completeness of the audit process, including follow-up actions on the audit results, discussion of findings with the auditee, and time management efficiency during the audit implementation. The number of findings identified and the overall value of the audit are also important aspects in assessing how remote audits contribute to improving organizational performance and supporting informed decision-making. Thus, the effectiveness of virtual audits is measured not only in terms of technical completion but also in terms of its impact on governance and institutional accountability.

According to Muhammad & Akbar, (2023) the effectiveness of audits conducted remotely can be defined as the extent to which audit activities successfully achieve their objectives optimally. A virtual audit is deemed effective when the auditor is able to complete all stages of the audit comprehensively, despite not being physically present at the auditee's location. This includes the auditor's ability to identify and obtain all necessary audit evidence and to formulate an accurate professional opinion based on the findings. The success of remote auditing depends not only on the execution of technical procedures but also on the accuracy of analysis and the quality of the recommendations provided. If the auditor can deliver objective and relevant assessments of the audited conditions, along with useful findings and corrective suggestions, the audit can be classified as effective. Therefore, the effectiveness of remote auditing reflects both the accuracy of audit outcomes and their contribution to strengthening organizational governance.

### **Audit Quality**

The assessment of audit quality involves more than just evaluating the final outcome presented in the audit report. An essential aspect that must also be considered is the overall effectiveness of the audit process, including the extent to which the process is conducted reliably and in accordance with established standards (Yan Minarhadi et al., 2023). This evaluation serves as an indicator to determine whether the audit truly adds value to the audited organization.

De Angelo (1981 as cited in Ismanidar et al., 2022) defines audit quality as the ability of an auditor to detect and accurately report any errors or fraud present in the client's accounting information system. This definition highlights the critical role of auditors in maintaining the integrity of financial reporting through vigilant and objective oversight. Producing high-quality audits also requires a consistent and structured approach (Knechel et al, 2012) in (Ismanidar et al., 2022)

According to (Zahrawati et al., 2021), conducting audits remotely requires auditors to possess strong analytical thinking and critical reasoning skills. These competencies are crucial, as they cannot be fully replaced by technology or automated systems. Therefore, professional accountants and auditors must continuously develop their analytical acumen and reasoning abilities to remain relevant in the face of technological advancements and increasingly complex data environments.

Furthermore, openness to change and a willingness to engage in continuous learning are essential factors supporting auditor success in the digital era and in a constantly evolving audit environment.

Internal auditing plays a strategic role in helping organizations achieve their objectives. This role is manifested through a systematic and consistent approach to assessing and improving the effectiveness of risk management systems, internal controls, and corporate governance. By conducting comprehensive evaluations of these elements, internal audit contributes to enhancing operational efficiency and facilitating more accurate decision-making.

Additionally, findings from auditors in Saudi Arabia, as reported in a study by Nesrine Akrimi (2021) revealed that the COVID-19 pandemic had a significant impact on various aspects of the audit process. These impacts included increased audit costs, changes in audit procedures, challenges in assessing clients' business continuity, and difficulties in managing human resources and compensating audit staff. These conditions directly affected audit quality, as the external pressures faced by auditors during the pandemic potentially reduced the thoroughness, consistency, and overall effectiveness of audit execution.

## RESEARCH METHODS

This study employs a qualitative descriptive approach, utilizing a literature review method as the primary data collection technique. The data analyzed are secondary data obtained from a review of various scholarly references, such as journals, academic articles, and other relevant publications related to the topic of remote audit effectiveness and quality. The literature used as references was accessed through various online databases such as Google, Google Scholar, as well as national and international scientific journal portals.

The research process began with the mapping and analysis of the collected literature content, followed by systematic data processing to construct a coherent and logical narrative. The researcher aims to present in-depth descriptions, interpretations, and explanations of the findings obtained from the literature sources. Through this approach, the research results are expected to provide a comprehensive and easily understandable insight into the phenomenon of remote auditing, particularly in the context of its effectiveness and implementation quality.

## RESULTS AND DISCUSSION

During the pandemic, remote auditing became a crucial service in the process of organizational oversight and inspection. Putrevu (2021) emphasized that virtual auditing played a highly significant role in ensuring the continuity of audit functions when on-site audits were not feasible. Although audits were conducted without physical interaction at the auditee's premises, the true value of remote auditing lies in the quality of pre-audit preparation and the sharpness of the auditor's analysis of digitally available documents and data. Remote auditing is not a one-time activity but rather a continuous process that requires well-coordinated efforts over a period of time. In this regard, the initial preparation stage serves as a key determinant of the smoothness and overall success of the audit implementation.

Castka et al. (2021) emphasized that critical factors during this phase include clear and intensive communication between the auditor and auditee regarding audit focus, readiness of technological tools to be used, as well as the collection and testing of supporting documents that form the basis of the examination. Therefore, the success of a remote audit greatly depends on the extent to which collaboration, technical readiness, and information transparency can be consistently maintained throughout the audit process.

Remote auditing does not merely refer to the physical separation between the auditor and auditee; rather, it is an audit approach that utilizes information technology as the primary means of carrying out all audit activities (Setyowicaksono et al., 2023). In practice, the audit no longer relies on physical presence but focuses on the effective use of digital applications, virtual communication systems, and access to electronic data and documents as part of the examination process.

Agustin (2021) stressed that several key prerequisites must be met in the implementation of remote audits. One of them is ensuring the security and confidentiality of the digital systems or media used throughout the audit process. This is essential, given that audits deal with sensitive information that must not be leaked or misused. Additionally, there must be a clear and formal agreement between the certification body or auditor and the client regarding the technology tools, communication systems, and types of information applications to be used. This agreement serves as a foundation for conducting professional, secure, and accountable audits.

The effectiveness of remote audits largely depends on the internal auditor's ability to ensure that all necessary information is adequately available. One important aspect is the establishment of smooth and consistent communication between work units, including through regular virtual meetings. Good communication is crucial for aligning perceptions, avoiding misunderstandings, and accelerating the clarification process of the documents or data under review. In addition to ensuring effectiveness, remote audits also contribute to improving audit quality itself. According to Mizdraković et al. (2021) remote audits enable auditors to perform their duties more independently and objectively. This is due to the reduced pressure from auditee management, which can often occur in face-to-face audits. In such settings, auditors tend to gather information independently and confirm financial report claims through more diverse and independent sources. As a result, audit outcomes become more valid, neutral, and free from subjective influences that could compromise the integrity of the audit.

Remote auditing has emerged as a new approach in audit practices, deemed capable of enhancing the efficiency and effectiveness of audit procedures. The use of information technology enables auditors to carry out their tasks without needing to be physically present at the auditee's location, thereby overcoming geographical and logistical limitations. This capability increases audit process flexibility and positively impacts the achievement of audit objectives. As Ismanidar et al. (2023) stated, remote auditing supports auditors in identifying and reporting nonconformities or violations more effectively due to increased independence and focus.

Moreover, remote audits offer tangible benefits in terms of time efficiency and cost savings. Mizdraković et al. (2021) noted that virtual audits help reduce the time and costs usually required for traditional audits, such as transportation and accommodation expenses. Castka et al. (2021) also emphasized that these savings occur not only during the implementation stage but also during audit preparation, including the digital collection of documents. Lorentzon et al. (2024), further explained that remote audits allow auditors to focus more on substantive tasks and enable smoother team collaboration, as all parties can be connected online.

In terms of mobility, remote audits also resolve geographical challenges. As Mizdraković et al. (2021), pointed out, locations that are difficult to access or require special permits can now be reached virtually, eliminating significant barriers for auditors in performing their duties. Auditors can work from their office or home with the support of the necessary technological tools, ensuring greater convenience and efficiency throughout the audit process.

Another positive impact of remote audits is the enhancement of audit quality, particularly in situations where face-to-face audits are not feasible, such as during the COVID-19 pandemic. In such conditions, the remote audit method allows auditors to fulfill their responsibilities professionally, adhering to applicable audit standards. Nugrahanti dan Pratiwi (2023) explained that although there are procedural differences compared to face-to-face audits, the quality of remote audit results remains equivalent, aided by technology, intensive communication, adequate access to data, and a structured audit process.

In addition to effectiveness and efficiency, remote audits offer opportunities to expand audit coverage. Agha (2020) mentioned that technology enables auditors to reach more entities, including those that were previously difficult to audit due to location constraints. Technological support also strengthens the documentation and reporting aspects of audits, as stated by Nuralifia and Pramudyastuti (2022), who emphasized that the implementation of digital systems helps auditors enhance accountability and transparency in the examination process (Pertiwi et al., 2022).

In principle, remote auditing aligns with the concept of remote work — performing tasks from outside the physical workplace using communication and information tools. Auditors with high competence and objectivity can produce accurate and high-quality audit reports. Audit quality itself is reflected in the auditor's ability to identify risks, design and implement procedures that comply with audit standards, and develop recommendations based on valid findings.

In a broader context, remote auditing has the potential to become a primary audit method in the future. With advancing technology and the development of appropriate standard operating procedures, virtual audits are becoming a reliable method. Febriyana et al. (2023) also emphasized that remote audits offer advantages in time management and broader access to information.

In terms of quality, several studies have shown that the outcomes of remote audits are comparable to conventional audits. Agha (2020) and Khoirunnisa (2021) stated that the effectiveness and efficiency of both methods are relatively equal. This is supported by the findings of Nuralifia dan Pramudyastuti (2023) which showed that the success of remote audits is highly determined by synergy and effective communication between the auditor and auditee throughout the audit process.

## CONCLUSION

Remote auditing is an innovation in modern audit practice that transforms the conventional paradigm through the utilization of information technology. The procedural differences between remote audits and face-to-face audits primarily lie in the more flexible and adaptive framework that accommodates physical and geographical limitations. Despite the differences in approach, remote auditing still requires auditors to plan meticulously, ensure that each stage is conducted in accordance with standards, and obtain sufficient audit evidence to support objective and accurate conclusions.

The implementation process of remote audits consists of several core stages: preparation, execution, and closing and reporting. In each of these stages, auditors must be able to adjust their working methods with the aid of technology in order to maintain audit effectiveness and compliance with applicable standards. This flexibility makes remote auditing a reliable alternative, especially in situations where physical presence is not possible, such as during a pandemic or when the auditee's location is difficult to access.

In addition to offering time and cost efficiency, remote auditing enables organizations to access cross-regional expertise, expand audit coverage, and improve auditors' workflow efficiency. However, behind these advantages lie several challenges, including limitations in conducting direct observations, data security issues, and technological infrastructure readiness. Therefore, the successful implementation of remote auditing strongly depends on the organization's readiness to provide technological support, adequate internal policies, and compliance with applicable regulations.

Remote auditing has the potential to become one of the key pillars in the evolution of future audit practices. Continuous technology integration, enhanced auditor competencies, and the development of robust digital security systems will be crucial in improving the quality and effectiveness of audits. This practice not only helps auditors become more adaptive to changing work environments, but also strengthens public trust in a transparent and accountable audit process.

With the implementation of remote audits, many organizations have begun to invest in supportive technology infrastructure and information systems. This development also contributes to enhancing auditor credibility and increasing acceptance of this method across various sectors. Overall, remote auditing has proven capable of delivering outcomes comparable to conventional audits in terms of both effectiveness and quality. Therefore, remote auditing presents itself as a strategic and relevant solution in an increasingly digital era.

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