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The Quality of Company Audit in Indonesia during COVID-19 Pandemic: A Review of Literature

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Abstract: As many companies transform, auditing is crucial in a company's development process, especially during the COVID-19 pandemic. Transformation without a financial audit can lead to problems because it may not effectively minimize fraud or unanticipated risks. With the advent of COVID-19, auditors' work is constrained by government policies that limit on-site work, preventing auditors from accessing necessary data freely. This situation has the potential to result in lower-quality audit reports. Research on the quality of company audits during the COVID-19 pandemic was conducted using review literature. The research process involved collecting data from offline and online journals and proceedings. This study revealed a general decline in audit quality, but there were also cases where the quality remained consistent with the pre-COVID-19 period. This study concludes that the quality of audit analysis results plays a crucial role in ensuring company transparency and integrity, particularly in the presentation of financial reports. By leveraging the audit findings provided by the auditors, stakeholders will have a robust and thorough foundation for making informed conclusions and decisions regarding the company's future. Amidst the COVID-19 pandemic, the integrity of audits came under scrutiny due to the numerous changes implemented by companies striving to endure the crisis.

Keywords: Audit Quality; Company Audit, COVID-19



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1. Introduction

The COVID-19 pandemic, which has been ongoing since 2019 and was officially declared over by the Indonesian government via Presidential Decree No. 17 of 2023, has significantly impacted human life, particularly the economy. The ongoing COVID-19 pandemic impacts the business sector and the companies that run it. As stated by [Armadani et al. \(2021\)](#), many companies experienced losses and a decline in company value during the pandemic, as reflected in the condition of the joint stock price on the Indonesia Stock Exchange (IDX), which experienced a sharp decline, and quite a few companies experienced bankruptcy during the pandemic. Companies' financial problems during COVID-19 are inextricably linked to

factors such as changes in public consumption, sluggish or declining market demand, and issues in the company's supply chain (Aminy & Fithriasari, 2021; Putri et al., 2022; Qisthani & Hidayatuloh, 2021).

Companies' financial problems during the COVID pandemic forced many of them to make numerous adjustments to survive the COVID-19 period. According to the research described by Shahzad & Imran (2021), the COVID-19 phenomenon forces companies to change their character and business strategies, including financial strategies, in order to continue to reach the public. In general, companies are being asked to be more flexible in how they carry out their operations, one of which is by implementing a work from home system so that employees do not have to experience psychological pressure because they must gather with many people in the office, resulting in ineffectiveness at work, which causes the company to be less responsive to market changes. Company financial strategies must also change during COVID-19. Companies are forced to reduce their operational costs in order to continue operating (Ahmadi & Widhiastuti, 2020; Aprillianto & Wardhaningrum, 2021; Kurniawansyah et al., 2020). This includes layoffs and considering financial decisions such as additional capital from investors or taking on debt if the company is no longer able to finance its operations.

A company audit will be one of the factors that must be given special attention during the company adjustment process. When undergoing company transformation and adjustments, management has the potential to make mistakes or commit fraud that can be detrimental to the company (Kashirskaya et al., 2020). An audit will assist companies in recognizing the conditions they are experiencing and identifying the problems the company is currently facing to avoid problems. Audits will assist companies in improving performance and risk management so that they can achieve their goals or, at the very least, survive when COVID-19 hits and causes shocks to the global economic situation. During COVID-19, auditors will face significant challenges in implementing the audit process in businesses. Audit officers must deal with problems caused by the COVID-19 case, which is a new phenomenon, and auditors have historically been unable to take reference on how to overcome this obstacle. When COVID-19 went into effect, auditors were not as free as they had been in the past, when auditors could visit companies directly to conduct assessments. Audits face difficulties when conducting online or remote assessments of the company under audit.

According to Gong et al., (2022), COVID-19 is a significant challenge for auditors to continue to provide good and comprehensive audit quality, particularly in the area of audit assessment, which auditors must perform remotely. In order to carry out this remote audit, auditors must still thoroughly assess the situation that occurs in society, such as the quality of financial reports, asset values, structural and accounting policy changes, and audits on the quality of human resources (HR). The company is the owner. Auditors must confront the fact that the online audit process is extremely vulnerable to manipulation by the company. As a result, the goal of this study is to explain the quality of audits during the COVID-19 pandemic. Researchers investigate the role of auditors in dealing with issues that may arise during the audit process in this study. The researchers hope that the findings of this study will provide a snapshot of the quality of audits produced during the COVID-19 period, which is fraught with uncertainty and risk.

2. Materials and Methods

This study employs the literature review methodology to investigate the audit quality during the COVID-19 pandemic that took place from 2020 to 2023. Literature study is a research methodology that prioritizes the examination of existing literature as secondary data, which holds significance in relation to the research objective (Ramdhan, 2021). The data collected for this research consists of relevant journals or proceedings that align with the researcher's chosen objects. Researchers will selectively curate the journals acquired from both online and offline sources to ensure that the obtained data aligns with the predetermined research objective. This research method aims to evaluate the audit practices that took place during the COVID-19 period, as well as the factors that impact audit quality and the challenges faced by auditors when conducting audits amidst the COVID-19 pandemic.

3. Results and Discussion

3.1. Results

On the basis of the journals that have been collected and filtered to obtain data that is relevant to the object, the researchers gathered the following data which can be seen in the data collection results (see Table 1).

Table 1. Research Results

No.	Title	Authors	Findings
1.	Review of Remote Audit Quality During the	Khoirunnisa et al. (2021)	Audits carried out online or remotely during the COVID-19 pandemic have the same

No.	Title	Authors	Findings
	COVID-19 Pandemic		quality as audits carried out conventionally. However, the same quality between audits carried out online or remotely and audits carried out conventionally is influenced by support from the company.
2.	Factors that Influence Audit Quality During the COVID-19 Pandemic	Sari & Novita (2021)	Audit risk, the company's survival as a business entity and professional skepticism are important factors that influence the quality of audits carried out during the COVID-19 pandemic.
3.	Company Audit Quality During the COVID 19 Pandemic (Literature Study)	Suwandi (2021)	The COVID-19 pandemic has affected the audit process by limiting auditors from seeking audit evidence directly from companies so that audit quality is under threat. At this time, audit delays often occur, namely where the audit process experiences delays in producing an audit opinion because there are no technology-based audit techniques that can accommodate online or remote audits.
4.	The Impact of COVID-19 on Audit Quality	Ersyafdi & Fauziyyah (2022)	During the implementation of audits during COVID-19, auditors experienced difficulties in collecting audit evidence from companies which supports the performance of the company's auditing process. Apart from that, audits carried out during the COVID-19 pandemic also experienced delays due to the many re-evaluations that had to be carried out, especially on the company's risks and going concerns.
5.	The Influence of Professional Skepticism and Auditor Competence on the Quality of Remote Audits During the COVID-19 Pandemic at Public Accounting Firms in Bandung	Cisadani & Wijaya (2022)	Professional skepticism and auditor competence are strong influences in the implementation of remote audits carried out during the COVID-19 pandemic.
6.	Review of Audit Quality During the COVID-19 Pandemic	Khairunnisa & Hasibuan (2022)	The implementation of the audit process during the COVID-19 pandemic is influenced by aspects such as the fees received by an auditor and also the convenience and completeness of audit data provided online by the client or company being audited.
7.	Audit Quality Analysis During the COVID-19 Pandemic	Kurnia & Iswanaji (2022)	The quality of audits carried out during the COVID-19 pandemic was influenced by social and physical distancing, work from home and lockdowns implemented by the government. These factors are the

No.	Title	Authors	Findings
8.	Remote Audit Examination of Audit Quality During the COVID-19 Pandemic	Nuralifia & Pramudyastuti (2023)	background to the decline in the quality of financial audits due to limited data that can be retrieved by auditors. The difference in procedures between remote or online audits and conventional audits means that auditors must ensure and plan the audit process according to the auditor's abilities. The results of conventional and online audits can be obtained with the same quality, but online audits require support from both parties, namely the auditor and the party or company being audited.
9.	The Impact of the COVID-19 Pandemic on Company Audit Quality	Nurhanifah et al. (2023)	Reducing costs in carrying out audits, lack of data that can be used in audit examinations carried out online during the COVID-19 pandemic affect the quality of audit opinions produced by auditors. Apart from that, during the COVID-19 pandemic, auditors must also pay attention to block chain and artificial intelligence which are currently developing during the COVID-19 pandemic.

3.2. Discussion

High-quality audit results are crucial for conducting operations in the business realm. A quality audit serves as a demonstration of the company's dependability in producing accurate financial statements and conducting its operations, encompassing the company's trustworthiness and openness. Audit results, referred to as opinions, serve as a company's means of demonstrating to stakeholders such as shareholders, investors, lenders, and other interested parties that the company possesses reliable financial information and systems. The audit function also plays a crucial role in evaluating the management of the company. It acts as the entity responsible for formulating plans, organizing the company, executing pre-established plans, and monitoring the company's performance. The audit will offer stakeholders a comprehensive assessment of management's performance in running the company, encompassing the implemented policies, operational efficiency, and the management's efforts in driving improvements. The audit opinion will serve as a criterion for stakeholders to assess whether the current management of the company will be retained or compelled to relinquish their responsibilities. Examining the elucidation provided by (Herawati & Selfia, 2019) reveals that a quality audit encompasses specific indicators that can function as benchmarks for evaluating the management practices employed by a company. Signs that indicate the audit presented by the auditor is a high-quality audit outcome comprise:

3.2.1. Auditor Competency

The proficiency or expertise exhibited by an auditor in conducting the audit procedure for a company will directly influence the judgment or caliber of the audit findings generated by said auditor. Auditors with proficient expertise possess the capacity to precisely discern the risks associated with a company, thereby enhancing the efficacy of the decision-making process. A proficient auditor will possess the ability to choose suitable evidence while conducting the audit. An auditor can provide more pertinent opinions or audit results that accurately reflect the actual circumstances of the company when supported by appropriate evidence. An adept auditor plays a crucial role in facilitating the financial audit process by uncovering potentially fraudulent activities, which serve as evidence of the company's failure to adhere to established standards and regulations.

3.2.2. Quality of Review

An effective audit will generate a thorough assessment or judgment based on the collected evidence of reliable quality. In this scenario, the quality audit results are characterized by their accuracy and reliability. These results are obtained through a meticulous examination of strong and valid evidence, ensuring that no significant errors are present in the disclosed audit findings. Curiosity regarding the outcomes of concluded audits. In addition, a quality review is an impartial audit review that remains unbiased towards any parties, including the company owners. The presence of objectivity is crucial in delivering a high-quality audit opinion, as it plays a significant role in assessing the audit's quality. An unbiased and independent audit, devoid of any partiality towards specific parties, enhances the usability of the audit results as a reliable reference for interested parties. Inspections to assess the level of excellence and adherence to standards.

Timeliness in Releasing Audit Opinion - The assessment of the quality of an audit depends significantly on its timeliness. Timely audits, free from delays, facilitate the assessment of a company by all relevant parties, serving as a guiding reference for policymaking. In addition, a delayed audit not only compels the company to withdraw due to non-compliance with policy, but also incurs losses for the auditor, as it undermines trust when the audit opinion is not released promptly.

3.2.3. Work Based on Appropriate Audit Guidelines

Audit results of high caliber are achieved through adherence to suitable audit protocols. By conducting audits and issuing opinions in compliance with established standards, client companies will receive comprehensive information that serves as a guide for conducting their business operations, including risk management and transparency. While on an audit trip, auditors frequently encounter challenges when conducting audits at client firms. The primary challenge encountered by an audit arises between 2020 and 2023. During this period, the audit must adhere to standards to avoid causing harm to multiple stakeholders. However, it must also employ alternative approaches or methodologies to conduct audits.

3.2.4. Financial Audit Quality During the COVID-19 Pandemic

Researchers discovered disparities in audit outcomes or assessments between the COVID-19 era and the pre-COVID-19 period, based on data obtained from curated journals and proceedings. The primary distinction lies in the promptness of the publication of audit outcomes or assessments and the corresponding information, which also undergoes a deterioration in quality. According to [Darmawan Suwandi \(2021\)](#) findings, the reporting of audit results was delayed by a maximum of 2 months due to the impact of the COVID-19 outbreak. The occurrence of this delay or audit delay will inevitably result in significant financial losses. [Mardjono & Astutie \(2022\)](#) elucidated that the occurrence of audit delays was frequent during the COVID-19 outbreak, leading to delays in verifying the impartiality of company management's performance. This setback hinders companies requiring financial audits from effectively communicating information to relevant parties, including external entities. It also forces companies to delay necessary assessments and strategic adjustments. A study conducted by [Murtini et al. \(2022\)](#) provides insights into the phenomenon of audit delays that numerous companies faced due to policies implemented by the Financial Services Authority. These companies were unable to gather audit results within the deadline set by the OJK.

Nevertheless, while there was a decrease in the caliber of audit outcomes or assessments, scholars also discovered that this decline was not uniform across all firms. Researchers discovered instances where audit results conducted and released during the COVID-19 pandemic exhibited comparable quality to audits conducted prior to the onset of COVID-19. This congruity in excellence is observed in instances where companies and auditors collaborate effectively during the ongoing audit process. Effective collaboration between the audited company and the appointed auditor will enhance the efficiency of the audit process. Both parties will collaborate in accessing the necessary information for the auditor to conduct the audit process. Enhanced transparency from clients or companies in obtaining financial reports and other documents, such as contracts, will enhance the efficiency of the audit process. Transparency during the audit process facilitates auditors in recognizing the risks associated with the company. By collaborating effectively, the auditor can thoroughly evaluate the company's risks and precisely categorize them. This assessment includes identifying high-risk actions that may lead to bankruptcy, as well as identifying weaker risks. Researchers discovered that companies and auditors were cooperative in allowing the release of financial audit results within predetermined deadlines. This accuracy is achieved through the provision of necessary data by the company to the auditor during the online or remote audit process. By doing so, the auditor can avoid any difficulties in collecting the required data, which is often encountered in online or remote audits.

3.2.5. Factors that influence the quality of audit during the COVID-19 pandemic

In the process of creating audits during the COVID-19 period, researchers found that there were strong factors that influenced the quality of audit results during the COVID-19 pandemic. These factors are diverse factors, some of which have only emerged during the COVID-19 era. Researchers summarize the factors that influence the quality of audit results during the COVID-19 pandemic, namely:

Professional skepticism - Skepticism is an essential mindset that auditors must possess when conducting the audit process. It enables the auditor to engage in critical thinking when examining the conditions and data acquired from the company that is being audited. Significant skepticism allows an auditor to examine the hypothesis formulated by themselves using suitable audit techniques and standards. Amidst the COVID-19 pandemic, it is crucial to uphold skepticism in the process of auditing within the company. Auditors can utilize skepticism to persistently pursue and demand online evidence. This capability will mitigate the deficiencies of the audit process conducted during the COVID-19 period, specifically due to the online nature of the audit process, the company will have greater latitude in manipulating data to present to auditors.

Completeness of audit data provided by the client - Audit data is a crucial component of a company's auditing procedure. An auditor is unable to make conclusions from analyzed data if the data is not clear. Regrettably, amidst the COVID-19 pandemic, it is not feasible to access all data, particularly transaction data, through online means. According to researchers, a significant number of companies continue to utilize physical storage systems for data, particularly financial reports that auditors require for conducting audits.

Sustainability or going concern of the company - The audit process also considers the company's going concern or its long-term sustainability. An auditor relies on the concept of going concern to assess the risks faced by a company, gather the necessary information, and communicate the findings of the audit. Amidst the COVID-19 pandemic, the company's sustainability was jeopardized by the economic volatility, resulting in significant financial losses. Companies lacking robust business continuity measures will result in subpar audit reporting. The auditor, who is responsible for conducting the audit, may encounter challenges in identifying the risks associated with the company, which can have a negative effect on the auditor's reputation. In addition, the auditors will face challenges in dispelling uncertainties regarding the long-term viability of the company due to the presence of ongoing concern issues among their clients. Consequently, this may result in the disqualification of audit reports. Investors who rely on audit results will lose trust in a company that is in financial trouble, leading to difficulties in raising funds through capital or debt from lenders.

Additional Aspect is **Auditors must consider when carrying out the audit process** - In carrying out an audit, an auditor as the audit implementer needs to consider several aspects. Generally, aspects are assessed or considered in the audit process, such as risks, financial reports and policies taken by the company. This data will be the basis for an audit assessment which will later be provided to parties who need an audit report, both from internal and external sources of the company that is the client for the audit to be carried out. COVID-19 provides new challenges for financial auditors in assessing companies. Auditors must consider technological developments such as artificial intelligence and blockchain. The company management will utilize the latest technology in implementing their company's operations. In this case, an auditor must study technological developments and identify anything that could change management's planning or mindset after utilizing technologies that are developing rapidly during COVID-19.

4. Conclusion

The quality of audit analysis results plays a crucial role in ensuring company transparency and integrity, particularly in the presentation of financial reports. By leveraging the audit findings provided by the auditors, stakeholders will have a robust and thorough foundation for making informed conclusions and decisions regarding the company's future. Amidst the COVID-19 pandemic, the integrity of audits came under scrutiny due to the numerous changes implemented by companies striving to endure the crisis. The decrease in audit quality occurred during this timeframe, partly attributed to audit delays resulting from limited data accessibility. This was caused by auditors having to conduct audits remotely, either through an online system or from their homes. Nevertheless, the deterioration in quality was not uniform among all Indonesian companies. Instances were discovered where parties, including companies and auditors, collaborated in the disclosure of information specifically for audit purposes. Collaboration between the client or company and the auditor will enhance the efficiency of the audit process. During the COVID-19 pandemic, there have been changes in audit quality, which are influenced by various factors. The identified factors encompass professional skepticism, adequacy of audit data, the company's going concern status, and other relevant aspects that auditors must consider when analyzing data to generate a high-quality audit report or opinion.

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