

ABSTRAK

Maraknya pelanggaran standar maupun kode etik profesi yang melibatkan beberapa akuntan publik telah memberi dampak besar terhadap persepsi masyarakat atas profesionalisme seorang auditor dalam menjalankan profesinya. Menanggapi hal ini Institut Akuntan Publik Indonesia (IAPI) bekerja sama dengan Pusat pengembangan Profesi Keuangan (PPPK) mengembangkan aplikasi audit bernama *Audit Tool and Linked Archived System (ATLAS)* sebagai sarana pengawasan bagi regulator, dan *adjustment* auditor saat pemberian opini pada laporan keuangan. Penggunaan ATLAS dinilai sebagai langkah awal pengaruh *remote audit* dan diharapkan meningkatkan kualitas audit yang dihasilkan.

Penelitian ini bertujuan untuk mengetahui pengaruh *remote audit* Kompetensi, dan Independensi auditor terhadap Kualitas Audit pada Kantor Akuntan Publik di Kota Bandung. Pengumpulan data dilakukan dengan menyebarkan kuesioner kepada auditor pada Kantor Akuntan Publik yang tergabung pada Institut Akuntan Publik Indonesia (IAPI) di Kota Bandung sebagai responden dengan menggunakan teknik cluster sampling dalam penentuan sampel penelitian. Teknik analisis yang digunakan adalah regresi linier berganda.

Berdasarkan hasil penelitian yang didapatkan menunjukkan bahwa pengaruh *remote audit*, Kompetensi, dan Independensi auditor berpengaruh positif serta secara simultan memberikan pengaruh sebesar 83,7 % terhadap kualitas Audit. Hal ini menunjukkan bahwa semakin baiknya pengaruh *remote audit*, kompetensi auditor dalam lingkungan berbasis *electronic data processing* dan independensi auditor maka kualitas audit yang dihasilkan akan semakin meningkat.

Kata Kunci: *Remote audit, Audit Tools And Linked Archived System (ATLAS), kompetensi, Independensi, Kualitas Audit.*

ABSTRACT

The rise of violations of professional standards and codes of ethics involving several public accountants has had a major impact on the public's perception of the professionalism of an auditor in carrying out his profession. In response to this, the Indonesian Institute of Certified Public Accountants (IAPI) in collaboration with the Financial Professional Development Center (PPPK) developed an audit application called the Audit Tool and Linked Archived System (ATLAS) as a means of supervision for regulators, and auditor adjustments when giving opinions on financial statements. The use of ATLAS is considered as the first step in influencing the remote audit and is expected to improve the quality of the resulting audit.

This study aims to determine the effect of remote audit competence and independence of auditors on audit quality at a public accounting firm in Bandung. Data was collected by distributing questionnaires to auditors at the Public Accounting Firms who are members of the Indonesian Institute of Certified Public Accountants (IAPI) in Bandung City as respondents using cluster sampling technique in determining the research sample. The analysis technique used is multiple linear regression.

Based on the research results obtained indicate that the influence of remote audit, competence, and independence of auditors has a positive effect and simultaneously gives an effect of 83.7% on audit quality. This shows that the better the effect of remote audit, the competence of auditors in an electronic data processing-based environment and auditor independence, the higher the quality of the audits produced will be.

Keywords: *Remote audit, Audit Tools And Linked Archived System (ATLAS), competence, independence, audit quality*