

## **BAB V**

### **CONCLUSION & IMPLICATION**

#### **A. Conclusion**

Based on the results of testing and discussion as described, some conclusions can be drawn as follows:

1. Remote Audit has a positive effect on audit quality. That is, the more limited the direct audit and using the remote audit method, the lower the audit quality.
2. Competence audit has a positive effect on audit quality. That is, the higher audit competence in the field of technology during a pandemic will improve audit quality.
3. Skepticism audit has a positive effect on audit quality. That is, the higher the auditor's skepticism towards audit evidence, the higher the audit quality.

#### **B. Implication**

Theoretical benefits of this research can be for the development of knowledge about the problem of Remote Audit, skepticism, and competence in auditors in the current pandemic era. Then, to determine the effect of procedures, professional skepticism, and auditor competence on remote audit quality during the Covid-19 pandemic at Public Accounting Firms in Jakarta.

The results of this study prove the benefits for an auditor who is expected to optimize performance during the Covid-19 pandemic with all system limitations and continue to be optimal in presenting audit reports to auditees. The benefits of this research show that there is a new opportunity

that with the restrictions in the Covid-19 period an auditor must maximize the situation and also the facility factor at this time is very important for an auditor. Then the audit competency factor must be improved, especially in the field of technology so that the framework available during the Covid-19 pandemic can be maximized so that the quality of the audits presented can be fully accounted for. In addition, with all the limitations at this time an auditor must sharpen professional skepticism to the company being audited and the internal management of the company so that the evaluation of audit evidence has good quality and can be accounted for in its opinion because a good audit report is a report that has gone through the process comprehensive.

### **C. Limitation**

1. The difficulty in getting respondents is due to the limited connection to the KAP so that the offices that are obtained are relatively few and the response rate also insufficient
2. Respondents' answers have the possibility of containing elements of subjectivity and incompatibility with the existing reality so that there are still possible weaknesses found.
3. This research only use 3 independent variable due to Covid-19 condition that still happen in two years. Hence, still few research previous as reference in hyphothesis development

#### **D. Suggestion**

1. Further research should prepare research in the middle of the year so that auditor readiness can be carried out and then, strengthening the connection in this research is very important so that it can get respondents according to the target.
2. In collecting data, it must be accompanied by observations of the respondents so that the respondents' answers better reflect the truth.
3. Subsequent research adds other factors that influence audit quality.

