

ABSTRACT

The Influence Of Remote Audit, E-Audit, and Standard Operating Procerude on Audit Quality in BPK RI Representative Office of South Sumatra Province

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This research investigates how remote audit, e-audit, and standard operating procedures (SOPs) affect audit quality at BPK RI Representative Office of South Sumatra Province. Employing a quantitative methodology, primary data were gathered from 32 auditors through a saturated sampling approach. Data collection achieved a response rate of 80%, utilizing structured questionnaires with a five-point Likert measurement scale. The collected data were analyzed using multiple linear regression with IBM SPSS Statistics version 26. The findings indicate that remote audit does not have a significant effect on audit quality. In contrast, e-audit and standard operating procedures have positive and significant effects on audit quality. Furthermore, the simultaneous implementation of remote audit, e-audit, and SOPs significantly influences audit quality, explaining 41.9% of its variation. Among the independent variables, e-audit emerged as the most dominant factor affecting audit quality. These results suggest that the effective utilization of digital audit systems and consistent adherence to established procedures can improve audit accuracy, efficiency, and reliability. Therefore, strengthening e-audit implementation and ensuring compliance with standard operating procedures are essential strategies for enhancing audit quality in the public sector.

Keywords: Remote Audit, E-Audit, Standard Operationg Procedures, Audit Quality

ABSTRAK

Pengaruh Remote Audit, E-Audit, dan Standar Operasional Prosedur Terhadap Kualitas Audit di BPK RI Perwakilan Provinsi Sumatera Selatan

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Penelitian ini mengkaji bagaimana audit jarak jauh, e-audit, dan prosedur operasional standar (SOP) memengaruhi kualitas audit di Kantor Perwakilan BPK RI Provinsi Sumatera Selatan. Dengan menggunakan metodologi kuantitatif, data primer dikumpulkan dari 32 auditor melalui pendekatan sampel jenuh. Pengumpulan data mencapai tingkat respons sebesar 80%, dengan menggunakan kuesioner terstruktur yang dilengkapi skala pengukuran Likert lima poin. Data yang dikumpulkan dianalisis menggunakan regresi linier berganda dengan IBM SPSS Statistics versi 26. Temuan menunjukkan bahwa audit jarak jauh tidak memiliki pengaruh yang signifikan terhadap kualitas audit. Sebaliknya, e-audit dan prosedur operasional standar (SOP) memiliki pengaruh positif dan signifikan terhadap kualitas audit. Selain itu, penerapan simultan audit jarak jauh, e-audit, dan SOP secara signifikan memengaruhi kualitas audit, menjelaskan 41,9% variasi kualitas audit. Di antara variabel-variabel independen, e-audit muncul sebagai faktor paling dominan yang memengaruhi kualitas audit. Hasil ini menunjukkan bahwa pemanfaatan sistem audit digital yang efektif serta kepatuhan yang konsisten terhadap prosedur yang telah ditetapkan dapat meningkatkan akurasi, efisiensi, dan keandalan audit. Oleh karena itu, memperkuat implementasi e-audit dan memastikan kepatuhan terhadap prosedur operasional standar merupakan strategi penting untuk meningkatkan kualitas audit di sektor publik.

Kata kunci: Remote Audit, E-Audit, Standar Operasional Prosedur, Kualitas Audit