

Remote Audit Quality: Factors and Determinants

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ABSTRACT

The Covid-19 pandemic, occurring during the digital revolution era, significantly impacted the auditing profession. The work-from-home (WFH) model is advantageous as it allows employees greater flexibility, mitigates traffic congestion—particularly for those in metropolitan areas—and decreases transportation expenses. Conducting a remote audit may provide significant challenges, particularly in performing physical examinations in the field. Organizations that have performed remote audits have employed many technologies to sufficiently fulfill the requirement for physical field inspections; This study aims to answer the above problems, namely by explaining remote audits with several factors that can influence the quality of remote audits.; This study employs a quantitative methodology utilizing primary data collected via questionnaires. This study comprises independent and dependent variables. The participants in this study were auditors from Jakarta and Medan.; Results: Summarize the article's main findings; and The impact of information technology, Audit Evidence, going concern, integrity on the quality of remote audits is demonstrably positive and significant, but There is no evidence to demonstrate that professional skepticism influences the quality of remote audits.

Keywords: Audit Evidence; Going Concern; Integrity Information Technology; Remote Audit

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INTRODUCTION

The Covid-19 pandemic, occurring during the digital revolution era, significantly impacted the auditing profession. Similar to external auditors, internal auditors encounter an extraordinary circumstance when performing analyses and gathering suitable audit evidence (Setiyawan, 2024). The coronavirus, or COVID-19, has disseminated globally since 2020, resulting in numerous confirmed cases attributed to this virus. The public is barred from congregating and engaging in in-person activities, prompting enterprises and government institutions to commence remote work (Putra, 2021). The work-from-home (WFH) model is advantageous as it allows employees greater flexibility, mitigates traffic congestion—particularly for those in metropolitan areas—and decreases transportation expenses. Nonetheless, the risk associated with communication among colleagues and partners is unavoidable. Communication becomes less fluid, and not all tasks can be accomplished in this manner. Furthermore, remote work necessitates a heightened sense of accountability from each employee due to diminished oversight by management. (Effendi, 2020)

Audits of financial reports conducted by auditors serve not only the clients' interests but also those of various stakeholders, including potential investors, current investors, creditors, government entities, the public, and other relevant parties, enabling them to evaluate and make informed strategic decisions regarding the company. (Maharani & Trisnawati, 2022).

During the Covid-19 pandemic, which has restricted field audit activities, auditors must proficiently gather necessary data and do review activities concerning discoveries online (Maudica et al., 2020). Remote audits could serve as a viable option, particularly as some organizations have limited travel to key business operations and many regions globally have temporarily blocked their border (Litzenberg & Ramirez, 2020). Conducting a remote audit may provide significant challenges, particularly in performing physical examinations in the field. Organizations that have performed remote audits have employed many technologies to sufficiently fulfill the requirement for physical field inspections. One method is to employ two-way direct communication technology (Litzenberg & Ramirez, 2020).

The LHP (Audit Result Report) of 2020 stated that the execution of the audit by internal auditors during the Covid pandemic was very challenging, as auditors faced constraints in obtaining and revealing audit evidence. Certain paperwork and financial data ought to have been available and procurable online (Mulyandini & Natita, 2021). The audit findings report demonstrates the quality of the audit results. The integrity of financial reports for decision-making is significantly influenced by the quality of the audit (Rawi & Muchlish, 2022).

The significance of internal audit has escalated during this pandemic due of restricted office time for conducting audits, which impacts the audit outcomes. A remote audit is an auditing process conducted remotely utilizing technology and data analysis to evaluate financial data and internal controls, while also facilitating online interactions with

clients to gather evidence (Mulyandini & Natita, 2021). This study aims to answer the above problems, namely by explaining remote audits with several factors that can influence the quality of remote audits.

THEORETICAL FRAMEWORK AND EMPIRICAL STUDIES

Stakeholder Theory

This idea asserts that all stakeholders possess the right to receive information regarding the impact of the organization's activities on them, regardless of their decision to utilize that information or their inability to contribute constructively to the organization's sustainability (Deegan, 2004).

Stakeholder theory underscores corporate accountability that extends much beyond mere financial or economic performance. Organizations will opt to voluntarily provide information regarding their environmental, social, and intellectual performance, in addition to mandatory requirements, to fulfill the actual or acknowledged expectations of stakeholders (Deegan, 2004).

Auditors are required to arrange stakeholder meetings for all matters, which might complicate the maintenance of relationships with stakeholders. Moreover, sustaining effective communication in a fully remote environment is crucial. Fostering connections with audit stakeholders influences their readiness to collaborate on future projects and affects the overall quality of the audit. Internal audit teams must cultivate connections with audit stakeholders across all tiers. (Internal Audit Foundation, 2021)

Information Technology

The progressively advanced technical advancements embraced by customers necessitate that auditors enhance their proficiency in information technology, while consistently evaluating hazards throughout the audit process. The extent of information technology utilization and the recognition of its significance influence the execution of the audit. The auditor profession must closely integrate information technology in the preparation for the execution of remote audits (Wardani & Nugraheni, 2021). According to research by Farah Ashma Nadiyah et al., (2024) information technology can positively enhance the efficiency, efficacy, and reliability of audits. Contemporary auditors must enhance their knowledge of information technology to incorporate this understanding into their auditing procedures. The hypothesis proposed is.

H1 : Information Technology Influences Remote Audit Quality

Audit Evidence

Constraints in acquiring audit evidence will impact the inaccuracies in auditors' formulation of judgments and lead to diminished audit quality. Utilizing technology-based remote audit approaches, auditors can execute the audit procedure similarly to traditional methods employed prior to the Covid-19 epidemic. The value derived from the remote audit process, akin to the traditional way, will reinstate the auditor's capacity to acquire audit evidence, enabling an objective evaluation of the extent to which audit criteria are

satisfied. This will reinstate the audit quality that diminished during the Covid-19 epidemic (Khoirunnisa et al., 2021). The study (Liza, 2024) concluded that audit evidence significantly enhances the quality of the audit report. When auditors gather pertinent audit evidence to support their conclusions, the resulting audit report gains credibility and can be trusted by users for decision-making purposes. The hypothesis proposed is

H2 : Audit Evidence Influences Remote Audit Quality

Going Concern

The going concern refers to the continued viability of an entity. An entity is deemed a going concern if it can sustain its business operations over the long term and will not face liquidation in the near future. An audit report with revisions concerning going concern signifies that, according to the auditor's evaluation, there exists a danger that the auditee may not sustain its company operations (Yunida et al., 2013). The study Sari & Novita (2021) indicate that going concern influences audit quality. The uncertainty arising from the pandemic necessitates auditors to engage with management regarding potential events or conditions that may raise substantial doubts about the entity's business continuity. indicate that going concern influences audit quality. The uncertainty arising from the pandemic necessitates auditors to engage with management regarding potential events or conditions that may raise substantial doubts about the entity's business continuity. The hypothesis proposed is

H3 : Going Concern Influences Remote Audit Quality

Professional Skepticism

To produce a high-quality audit report, an auditor must exercise professional skepticism throughout the audit process to identify fraud or inaccuracies in the client's financial statements. Auditing Standard (SA) 200 mandates that auditors must exercise professional skepticism when evaluating audit evidence, as serious misstatements may arise in financial statements (Hamid, 2019). Zainal & Adiwijaya (2022) research findings indicate that professional skepticism positively influences audit quality. The auditor's elevated professional conduct enhances their capacity to identify and report discrepancies in the client's records within the audit report, demonstrating a robust dedication to finalizing the provided audit documentation. The hypothesis proposed is

H4: Professional Skepticism Influence Remote Audit Quality

Integrity

Integrity is a fundamental aspect of character that fosters professional reputation. Integrity is a fundamental attribute that underpins public trust and serves as a criterion for individuals in evaluating their decisions (Mulyadi, 2014). The integrity of an auditor, characterized by honesty, firmness, and fairness, is not solely contingent upon material evidence or the accuracy of information presented; it can still impact audit quality. This is particularly true when independence is compromised, especially in cases of client fraud. Auditors must maintain an impartial mindset when offering advice, free from external

influences. Furthermore, auditors should avoid any conflicts of interest with clients and restrict their services to those strictly related to the audit (Karismanda et al., 2020). Research conducted Abhizar Ramadhan et al. (2022) indicates that Auditor Integrity positively and significantly influences Audit Quality; as an auditor's integrity increases, the likelihood of identifying discrepancies in financial statements during an audit also rises. The hypothesis proposed is

H5 : Integrity Influence Remote Audit Quality

METHODS

This study employs a quantitative methodology utilizing primary data collected via questionnaires. This study comprises independent and dependent variables. The participants in this study were auditors from Jakarta and Medan. The employed analysis technique is quantitative analysis, utilizing descriptive statistics for data examination. Quantitative data refers to information represented by numerical values or figures. Quantitative data can be handled or examined by mathematical or statistical calculation methods (Radjab & Jam'an, 2017). To analyze and evaluate the data collected and to test the hypothesis of this study, multiple linear regression analysis techniques were employed utilizing the Statistical Product and Service Solutions (SPSS) software, as it facilitates direct conclusions regarding the partial influence of the independent variables. Thus, the multiple linear regression technique was selected.

RESULTS AND DISCUSSIONS

Reliability Test

A reliability test is performed to assess the consistency of the indications of the variables. The reliability test in this study was performed with the Cronbach's alpha formula. A questionnaire is considered credible if the Cronbach's alpha value exceeds 0.70. The findings of the reliability assessment in this study are as follows:

Tabel 1. Reliabilitas Variabel

Variabel	Jumlah item	Cronbach's alpha	Keterangan
Information Technology	5	.913	Reliabel
Audit Evidence	12	.958	Reliabel
Going Concern	5	.932	Reliabel
Professional Skepticism	9	.938	Reliabel
Integrity	6	.938	Reliabel
Remote Audit Quality	6	.866	Reliabel

Sumber: data primer, diolah.

Research Variable Description

Variable description is used to provide a statistical description of the variables used in the study. The variable description used in this study consists of minimum, maximum, average and standard deviation values, with the results obtained shown in the following Table.

Table 2. Variable description

	N	Minimum	Maximum	Mean	Std. Deviation
Information Technology	102	1.40	5.00	3.877	.940
Audit Evidence	102	1.50	5.00	3.668	.908
Going Concern	102	1.60	5.00	3.912	.964
Professional Skepticism	102	1.50	5.00	4.011	.948
Integrity	102	1.44	5.00	3.974	.830
Remote Audit Quality	102	1.67	5.00	3.944	.688

Sumber: Processed Primary data

According to the table above, the average value of remote audit is 3.677, while information technology is 3.877, audit evidence is 3.668, going concern is 3.912, integrity is 4.011, professional skepticism is 3.974, and remote audit quality is 3.944. The average respondent has a favorable evaluation of the research variables, as evidenced by these values.

Multiple Linear Regression Analysis

In order to investigate the impact of two or more independent variables on the dependent variable, multiple linear regression analysis is implemented. The results of the multiple linear regression analysis conducted in this study are as follows:

Table 3. Multiple Linear Regression Test Result

Model	Unstandardized		Standardized	t	Sig.
	Coefficients		Coefficients		
	B	Std. Error	Beta		
(Constant)	1.228	.150		8.193	.000
1 Information Technology	.181	.086	.247	2.102	.038
Audit Evidence	.200	.093	.264	2.145	.035
Going Concern	.138	.052	.193	2.651	.009
Professional Skepticism	.151	.057	.208	2.671	.009
Integrity	-.102	.069	-.123	-1.485	.141

a. Dependent Variable: Remote Audit Quality

R Square = 0,825

Adj. R Square = 0,814

F hitung = 74,515

Sig. = 0,000

Sumber: data primer, diolah 2023.

The results of the multiple linear regression test, as illustrated in the table above, can be interpreted as follows:

Discriminant testing

According to the findings of Table 3, the Adj. R Square value of 0.814 indicates that the independent variables, which include Information Technology, Audit Evidence, Going Concern, Professional Skepticism, and Integrity, are capable of explaining the remote audit quality variable by 81.4%. The remaining 18.6% is accounted for by variables outside the research model.

F Test

The F-count value is 74.515, and the significance is 0.000, as indicated in Table 3. Consequently, the significance value is less than alpha 5% ($\text{sig} < 0.05$), indicating that the quality of remote audits is jointly influenced by remote audit, information technology, audit evidence, business continuity, integrity, and professional skepticism.

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The results, as indicated in Table 3, also indicate that:

- The standard coefficient of the influence of information technology on remote audit quality is 0.247, with a t-count of 2.102 and a significance of 0.038. Given that the coefficient is positive and the significance is less than alpha 5% ($0.038 < 0.05$), it has been demonstrated that information technology has a positive impact on the quality of remote audits.
- The standard coefficient of the influence of audit evidence on remote audit quality is 0.264, with a t-count of 2.145 and a significance of 0.035%. The fact that the coefficient is positive and the significance is less than alpha 5% ($0.035 < 0.05$) indicates that audit evidence has been demonstrated to have a positive impact on the quality of remote audit data.
- The standard coefficient of the influence of business continuity on remote audit quality is 0.193, with a t-count of 2.651 and a significance of 0.009. The fact that the coefficient is positive and the significance is less than α 5% ($0.009 < 0.05$) indicates that business continuity has a positive impact on the quality of remote audits.
- The standard coefficient of the influence of integrity on remote audit quality is 0.208, with a t-count of 2.671 and a significance of 0.009. The coefficient is positive, and the significance is less than alpha 5% ($0.009 < 0.05$), indicating that integrity has a positive impact on the quality of remote audits.
- The standard coefficient of the influence of professional skepticism on the quality of remote audits is -0.123, with a t-count of -1.485 and a significance of 0.141. This indicates that professional skepticism does not influence the quality of remote audits, as the coefficient is negative and the significance is greater than α 5% ($0.141 > 0.05$)

The influence of information technology on remote audit quality

The impact of information technology on the quality of remote audits
The study's results indicate that information technology significantly influences the quality of remote audits. As information technology advances, it enhances the quality of remote

audits. This is corroborated by the research conducted by Farah Ashma Nadiyah et al., (2024) Information technology can enhance the efficiency, efficacy, and reliability of audits. The progressively advanced technical advancements utilized by customers need that auditors enhance their proficiency in information technology, while consistently evaluating hazards throughout the audit process. The use of information technology and the recognition of its significance influence the execution of audits. The transition from conventional audits to those utilizing information technology reflects the influence of the ongoing advancements in information technology. Auditors cannot sustain the continuation of traditional/manual auditing practices. The auditor profession necessitates a strong connection to information technology when planning for or conducting remote audits (Wardani & Nugraheni, 2021).

The influence of audit evidence on remote audit quality

Audit evidence has been demonstrated to influence the quality of remote audits. The augmentation of audit evidence will enhance the quality of remote audits. Research (Liza, 2024) indicates that audit evidence significantly enhances the quality of audit reports. Constraints in acquiring audit evidence will influence inaccuracies in the formulation of audit conclusions by auditors, leading to diminished audit quality. Utilizing technology-based remote audit approaches, auditors can conduct the audit process similarly to traditional procedures employed before to the Covid-19 epidemic. The value derived from the remote audit process, akin to the traditional way, will enhance the auditor's capacity to acquire audit evidence, enabling objective evaluation of evidence to ascertain the degree to which audit criteria are satisfied. This will reinstate the audit quality that diminished during the Covid-19 epidemic (Khoirunnisa et al., 2021).

The impact of going concern on remote audit quality

The impact of going concern on the quality of remote audits. The subsequent investigation indicated that business continuity significantly influences the quality of remote audits. The enhancement of business continuity will influence the quality of remote audits. The study's findings (Liza, 2024) indicated that business continuity significantly enhances the quality of audit reports. A modified audit report about going concern signifies that the auditor perceives a risk that the auditee may not sustain its business operations (Yunida et al., 2013).

The influence of professional skepticism on remote audit quality

The study's results indicated that professional skepticism did not demonstrate an impact on the quality of remote audits. Enhancing professional skepticism does not inherently elevate the quality of remote audits, nor does the latter guarantee an increase in the former. This finding is corroborated by research conducted Hidayat et al.(2024) which indicates that Professional Skepticism does not influence audit quality. This study's findings contradict audit guidelines that require auditors to maintain professional

skepticism when evaluating audit evidence, as major misstatements may arise in financial reports (Hamid, 2019).

The Influence of integrity on remote audit quality

The study's conclusions revealed that honesty significantly influences the quality of remote audits. Increased integrity correlates with the quality of remote audits. This finding is corroborated by research conducted by Abhizar Ramadhan et al. (2022) which indicates that Auditor Integrity positively and significantly influences Audit Quality. Integrity is a fundamental aspect of character that underpins the attainment of professional reputation. Integrity is a fundamental attribute that underpins public trust and serves as a criterion for individuals in evaluating all their decisions (Mulyadi, 2014). The integrity of an auditor, characterized by honesty, firmness, and fairness, is not solely contingent upon material evidence or the accuracy of information provided; it can still impact audit quality. This is particularly true when independence is compromised, especially in cases of client fraud. Auditors must maintain an unbiased mindset when offering advice and should avoid any conflicts of interest with clients. Furthermore, auditors are required to restrict their services to those strictly related to the audit (Karismanda et al., 2020).

CONCLUSION, SUGGESTION, AND LIMITATION

Based from the findings and discourse presented in the preceding chapter, the conclusions derived from this study are outlined as follows:

- a. The impact of information technology on the quality of remote audits is demonstrably positive and significant.
- b. Audit evidence demonstrates a substantial positive impact on the quality of remote audits.
- c. The implementation of going concern measures has been shown to substantially enhance the quality of remote audits.
- d. There is no evidence to demonstrate that professional skepticism influences the quality of remote audits.
- e. Integrity has been shown to significantly enhance the quality of remote audits.

In light of the conclusions drawn, several recommendations that can be offered include:

- a. It is advisable for companies to focus on sustaining or enhancing remote audits, information technology, audit evidence, business continuity, and integrity, as these five elements have demonstrated their capacity to positively impact the quality of remote audits.
- b. Future investigations could expand upon this study by employing alternative analytical techniques and exploring diverse populations.

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