

REFERENCES

- ACCA. (2020). *Covid-19's unwelcome disruptions are ushering in changes that may prove beneficial* | ACCA Global. <https://www.accaglobal.com/my/en/member/member/accounting-business/2020/07-08/in-focus/disruptions-beneficial.html>
- Albitar, K., Gerged, A. M., Kikhia, H., & Hussainey, K. (2021). Auditing in times of social distancing: the effect of COVID-19 on auditing quality. *International Journal of Accounting and Information Management*, 29(1), 169–178. <https://doi.org/10.1108/IJAIM-08-2020-0128>
- Analytical procedures | P7 Advanced Audit and Assurance | ACCA Qualification | Students | ACCA Global. (n.d.). <https://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p7/technical-articles/analytical-procedures.html>
- Arafah, A. (2021). *Gubsu Edy Sebut Sumut Naik Jadi Peringkat 2 Daerah Terkorup*. <https://news.detik.com/berita/d-5600375/gubsu-edy-sebut-sumut-naik-jadi-peringkat-2-daerah-terkorup>
- Arens, A. A., Elder, R. J., & Beasley, M. S. (2016). *Auditing and Assurance Services* (Sixteenth Edition).
- Arruñada, B. (2000). *Audit Quality: Attributes, Private Safeguards and the Role of Regulation* *. <http://ssrn.com/abstract=224593><https://ssrn.com/abstract=224593>
- Auditors' Responsibilities Formalized Under SAS 109. (n.d.). Retrieved April 2, 2023, from <http://archives.cpajournal.com/2007/207/essentials/p23.htm>
- Badan Pemeriksa Keuangan Republik Indonesia. (2017). *Peraturan Badan Pemeriksa Keuangan Republik Indonesia Nomor 1 Tahun 2017: Standar Pemeriksaan Keuangan Negara*.
- Boyce, P. (n.d.). *Stakeholder: Definition, Internal, External & Examples*. Retrieved March 29, 2023, from <https://boycewire.com/stakeholder-definition/>
- Brown, V. L., Professor, A., Earley, C. E., Sanderson, K.-A., Professor, A., Mayes, C., Craig, M., & Ann Gagnon, J. (2020). *An Exploratory Analysis of Auditors' Perceptions of the Firms' Tone at the Top*. <https://ssrn.com/abstract=3608450>
- Budiandru. (2022). Pandemic Covid-19 And Audit Quality Of Public Accountant Firm In East Jakarta. *JAK (Jurnal Akuntansi) Kajian Ilmiah Akuntansi*, 9(1), 01–11. <https://doi.org/10.30656/jak.v9i1.3208>
- Cao, M., Chychyla, R., & Stewart, T. (2015). *Big Data Analytics in Financial Statement Audits*. http://raw.rutgers.edu/Accounting_articles/Big%20Data%20Analytics%20in%20Financial%20Statement%20Audits.pdf
- Center For Audit Quality. (2014). *Approach to Audit Quality Indicators*.
- Chang, R.-D. (2004). The Effect Of Leadership Style Perception On Auditors' Communication Behavior: A LISREL Analysis x. *Journal of Business & Economics Research*, 2, 1.
- Civil Aviation Safety Regulation Directorate Civil Aviation Authority of Nepal. (2020). *Remote Audit Procedure*. <https://caanepal.gov.np/storage/app/media/uploaded-files/remote-audit-procedure-2020.pdf>

- Creswell, J. W. (2009). *Research Design Qualitative, Quantitative, and Mixed Method Approaches* (3rd ed.). Sage.
- D'Auria, G., & De Smet, A. (2020). *Leadership in a crisis: Responding to coronavirus* | McKinsey. <https://www.mckinsey.com/capabilities/people-and-organizational-performance/our-insights/leadership-in-a-crisis-responding-to-the-coronavirus-outbreak-and-future-challenges>
- DeJonckheere, M., & Vaughn, L. M. (2019). Semistructured interviewing in primary care research: A balance of relationship and rigour. *Family Medicine and Community Health*, 7(2). <https://doi.org/10.1136/fmch-2018-000057>
- Dewi, A. C. (2016). Pengaruh Pengalaman Kerja, Kompetensi, Dan Independensi Terhadap Kualitas Audit Dengan Etika Auditor Sebagai Variabel Moderasi. In *Pengaruh Pengalaman Kerja ... (Ajeng Citra Dewi)*.
- Ernst & Young Global. (n.d.). *Audit quality*. Retrieved March 30, 2023, from https://www.ey.com/en_id/audit-quality
- European Court of Auditors. (2021). *The DAS Methodology*. https://www.eca.europa.eu/Lists/ECADocuments/DAS_BROCHURE/DAS_BROCHURE_EN.PDF
- Financial Times. (2020). *PwC pledges to review fraud detection after Wirecard scandal shakes industry* | Financial Times. <https://www.ft.com/content/c7dfdf2-e834-434d-aa0c-7876dc04a9a5>
- Free Critical F-value Calculator - Free Statistics Calculators. (n.d.). Retrieved March 31, 2023, from <https://www.danielsoper.com/statcalc/calculator.aspx?id=4>
- Gallo Iciar. (2022). *Remote audit: Benefits and barriers for ISO standards*. <https://advisera.com/articles/what-are-benefits-and-barriers-when-performing-remote-audits/>
- Gaspar, V., Muhleisin, M., & WEcks-Brown, R. (2020). *Corruption and COVID-19*. <https://www.imf.org/en/Blogs/Articles/2020/07/28/blog-corruption-and-covid-19>
- Gavril, M., & Rath, B. (2016). *10 Unique Perspectives On What Makes A Great Leader*. <https://www.forbes.com/sites/brentgleeson/2016/11/09/10-unique-perspectives-on-what-makes-a-great-leader/?sh=7e33afd25dd1>
- Ghozali, I. (2019). *Aplikasi Analisis Multivariate Dengan Dengan Program IBM SPSS 25 Edisi 9*.
- Gong, S., Ho, N., Jin, J. Y., & Kanagaretnam, K. (2022). Audit quality and COVID-19 restrictions. *Managerial Auditing Journal*. <https://doi.org/10.1108/MAJ-11-2021-3383>
- Harrell, K. (2003). *The Attitude of Leadership Taking The Lead and Keeping It*. John Wiley & Sons.
- Hay, D., & Cordery, C. (2018). The value of public sector audit: Literature and history. *Journal of Accounting Literature*, 40, 1–15. <https://doi.org/10.1016/j.acclit.2017.11.001>
- Hazaea, S. A., Tabash, M. I., Rahman, A. A. A., Khatib, S. F. A., Zhu, J., & Chong, H. G. (2022). Impact of the COVID-19 Pandemic on Audit Quality: Lessons and Opportunities. *Emerging Science Journal*, 6(Special Issue), 71–86. <https://doi.org/10.28991/esj-2022-SPER-06>
- Highlighting Areas of Focus in an Evolving Audit Environment Due to the Impact of COVID-19*. (2020).

<https://www.ifac.org/system/files/uploads/IAASB/Staff%20Alert%20-%20Audit%20Considerations%20Arising%20from%20Changes%20Due%20to%20Coronavirus.pdf>

House, R. J., & Mitchell, T. (1975). *Path-Goal Theory of Leadership*.

Implementasi Big Data dalam Proses Audit – BINUS S2 Accounting. (n.d.). Retrieved March 31, 2023, from https://maks.binus.ac.id/2018/10/05/implementasi-big-data-dalam-proses-audit/#_ftnref1

Indra, I., Gamayuni, R. R., & Syaipudin, U. (2021). The effect of audit cost, information technology, and auditor's competence on audit quality during the COVID-19 Pandemic. *Jurnal Tata Kelola Dan Akuntabilitas Keuangan Negara*, 7(1), 95–112. <https://doi.org/10.28986/jtaken.v7i1.527>

International Organization for Standardization, & International Accreditation Forum. (2020). *ISO 9001 Guidance on Remote Audits*. https://committee.iso.org/files/live/sites/tc176/files/documents/ISO%209001%20Auditing%20Practices%20Group%20docs/Auditing%20General/APG-Remote_Audits.pdf

International Standard On Auditing 330: The Auditor's Responses to Assessed Risks. (n.d.). <https://www.ifac.org/system/files/downloads/a019-2010-iaasb-handbook-isa-330.pdf>

International Standard On Auditing 500: Audit Evidence. (n.d.). <https://www.ifac.org/system/files/downloads/a022-2010-iaasb-handbook-isa-500.pdf>

ISA 200 Auditing International Standard On Auditing 200 Overall Objectives of The Independent Auditor and The Conduct of An Audit In Accordance With International Standards on Auditing. (n.d.). Retrieved March 29, 2023, from <https://www.ifac.org/system/files/downloads/a008-2010-iaasb-handbook-isa-200.pdf>

Ismanidar, N. (2022). *Pengaruh Kompetensi Auditor Dan Dukungan Remote Audit Terhadap Kualitas Audit Melalui Tata Kelola Berbasis Digital Dengan Teknologi Informasi Sebagai Variabel Pemoderasi Dalam Pemeriksaan Keuangan Negara*. *ISSAI 150: Auditor Competence*. (n.d.).

Kaplan, Z. (2023). *What Are Decision-Making Skills? - Forage*. <https://www.theforage.com/blog/skills/decision-making-skills>

Kase, L. (2010). Great Leaders are Great Decision-Makers Three Qualities to Take the Paralysis out of Decision Analysis. *Graziadio Business Review*, 13(4).

Kementerian Komunikasi dan Informatika. (2021). *Keselamatan dan Ketahanan Ekonomi Masyarakat, Prioritas Utama Pemerintah dalam Tangani Pandemi Covid-19*. <https://www.kominfo.go.id/content/detail/35503/keselamatan-dan-ketahanan-ekonomi-masyarakat-prioritas-utama-pemerintah-dalam-tangani-pandemi-covid-19/0/berita>

Kerrisey, M. J., & Edmondson, A. C. (2020). *What Good Leadership Looks Like During This Pandemic*. <https://hbr.org/2020/04/what-good-leadership-looks-like-during-this-pandemic>

Kompas.com. (2021). *Gubernur Edy Malu, Sumut Peringkat 2 Provinsi Terkorup di Indonesia* Halaman all - Kompas.com.

- <https://regional.kompas.com/read/2021/06/10/140212478/gubernur-edy-malu-sumut-peringkat-2-provinsi-terkorup-di-indonesia?page=all>
- Kontibutor Medan, & Pekuwali, D. (n.d.). *Gubernur Edy Malu, Sumut Peringkat 2 Provinsi Terkorup di Indonesia Halaman all - Kompas.com*. Retrieved March 30, 2023, from <https://regional.kompas.com/read/2021/06/10/140212478/gubernur-edy-malu-sumut-peringkat-2-provinsi-terkorup-di-indonesia?page=all>
- Kovinna, F., & Betri. (2014). *Pengaruh Independensi, Pengalaman Kerja, Kompetensi, dan Etika Auditor Terhadap Kualitas Audit*.
- Lederman, D., Loayza, N., Soares, R. R., & Bank, W. (2001). *Accountability and Corruption Political Institutions Matter*.
- Lee, S. C., Su, J. M., Tsai, S. B., Lu, T. L., & Dong, W. (2016). A comprehensive survey of government auditors' self-efficacy and professional development for improving audit quality. *SpringerPlus*, 5(1), 1–25. <https://doi.org/10.1186/s40064-016-2903-0>
- Lisic, L. L., Seidel, T. A., Truelson, J. M., Ally, A. ", Zimmerman, " B, Acito, A., Bhattacharjee, S., Bills, K., Christensen, B., Cobabe, M., Erickson, M., Harding, M., Johnson, S., Lowry, M., Minutti-Meza, M., Pittman, J., Stein, S., Vance, M., Walker, K., & Williams, D. (2020). *Audit Leadership Diversity and Audit Quality*. <https://www.accountingtoday.com/opinion/accounting-firms-face-up-to-diversity-challenges>.
- Mathur, S. (2016). The Effect of Auditor Competence, Independence, Audit Experience, Organizational Culture and Leadership Against Auditor Professionalism and Its Implication on Audit Quality. *International Journal of Advanced Research*, 4(5), 1632–1646. <https://doi.org/10.21474/IJAR01>
- Maxwell, J. C. (2005). *The 360° Leader Developing Your Influence from Anywhere in the Organization*. Thomas Nelson.
- Mctaggart, V., & Mclaughlin, C. (2020). *Title: Remote Working the New Reality*. <https://www.researchgate.net/publication/348314503>
- Media Informasi Itjen Kementrian Kelautan & Perikanan. (2020). *Sinergi*. www.itjen.kkp.go.id
- Morin, D. (2001). Influence of Value For Money Audit On Public Administrations: Looking Beyond Appearances. *Financial Accountability & Management*, 17(2).
- Mungkasa, O. (n.d.). Bekerja dari Rumah (Working From Home/WFH): Menuju Tatanan Baru Era Pandemi COVID 19. In *The Indonesian Journal of Development Planning: Vol. IV* (Issue 2).
- Murphy, M. L. (2020). *Assessing audit risks during the pandemic - Journal of Accountancy*. Journal of Accountancy. <https://www.journalofaccountancy.com/news/2020/dec/assess-audit-risks-during-coronavirus-pandemic.html>
- Nendarie, S., Musyarofah, S., & Tarjo, T. (2022). The Effect of Financial Audit Guidelines and Fraud Detection Awareness on Quality Audit Results During the COVID-19 Pandemic. *Jurnal Tata Kelola Dan Akuntabilitas Keuangan Negara*, 65–80. <https://doi.org/10.28986/jtaken.v8i1.842>
- News I Financial Reporting Council. (n.d.). Retrieved March 30, 2023, from <https://www.frc.org.uk/news/march-2020/guidance-on-audit-issues-arising-from-the-covid-19>

- Nur Julianingtyas, B., Akuntansi, J., & Ekonomi, F. (2012). Pengaruh Locus of Control, Gaya Kepemimpinan dan Komitmen Organisasi Terhadap Kinerja Auditor. *Accounting Analysis Journal*, 1(1). <http://journal.unnes.ac.id/sju/index.php/aaaj>
- Ocak, M. (2018). The impact of auditor education level on the relationship between auditor busyness and audit quality in Turkey. *Cogent Business and Management*, 5(1), 1–20. <https://doi.org/10.1080/23311975.2018.1517588>
- Peraturan Badan Pemeriksa Keuangan Republik Indonesia No 4 Tahun 2010. (n.d.).
- Planning an Audit AU-C Section 300 Planning an Audit. (n.d.). Retrieved March 29, 2023, from <https://us.aicpa.org/content/dam/aicpa/research/standards/auditattest/downloadabledocuments/au-c-00300.pdf>
- PwC. (2017). *Understanding a financial statement audit*. <https://www.pwc.com/im/en/services/Assurance/pwc-understanding-financial-statement-audit.pdf>
- Rahma Zhafirah, A., Sukarmanto, E., Maemunah Prodi Akuntansi, M., Ekonomi dan Bisnis, F., & Islam Bandung, U. (n.d.). *Bandung Conference Series: Accountancy Pengaruh Remote Auditing terhadap Kualitas Audit yang Dimoderasi oleh Teknologi Informasi Audit*. <https://doi.org/10.29313/bcsa.v2i1.1710>
- Rahmawati, F. N. (2015). *Concept of Leadership*.
- Remote Auditing dan Agility: Kiat Auditor Menavigasi Pandemi – IIA Indonesia. (2020). <https://iia-indonesia.org/news-hs-05-jun-20/>
- Rezaee, Z. (2004). Restoring public trust in the accounting profession by developing anti-fraud education, programs, and auditing. *Managerial Auditing Journal*, 19(1), 134–148. <https://doi.org/10.1108/02686900410509857>
- Rezaee, Z. (2008). *Corporate Governance and Ethics*. https://books.google.co.id/books?id=i6LTA2WUtGMC&printsec=frontcover&redir_esc=y#v=onepage&q=competence&f=false
- Rezaee, Z. (2009). *Corporate Governance and Ethics*.
- Ritonga, I. T., & Suyanto, S. (2022). Impacts of the Covid-19 pandemic on the audit of local government financial statements: experience from Indonesia. *Public Money and Management*, 42(6), 452–459. <https://doi.org/10.1080/09540962.2021.1964770>
- Robert Knechel Frederick Fisher Eminent Scholar in Accounting, W. E., Krishnan Professor, G. V, Pevzner Assistant Professor, M., Shefchik, L., & Velury Professor, U. (2012). *Audit Quality: Insights from the Academic Literature*.
- Rosana, F. (2021). *Kasus Korupsi Juliari Batubara: Minta Dibebaskan, Hakim Vonis 12 Tahun Penjara - Nasional Tempo.co*. <https://nasional.tempo.co/read/1497948/kasus-korupsi-juliari-batubara-minta-dibebaskan-hakim-vonis-12-tahun-penjara>
- RWJF - Qualitative Research Guidelines Project | Semi-structured Interviews | Semi-structured Interviews. (n.d.). Retrieved March 31, 2023, from <http://www.qualres.org/HomeSemi-3629.html>
- Saputro, K. B., & Mappanyukki, R. (2022). The Effect of Skepticism, Time Pressure, and Remote Audit During the COVID-19 Pandemic on Audit Quality: A Study of Auditors' Perception. *Jurnal Tata Kelola Dan Akuntabilitas Keuangan Negara*, 81–98. <https://doi.org/10.28986/jtaken.v8i1.914>

- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business* (7th ed.). John Wiley & Sons Ltd. www.wileypluslearningspace.com
- Setianingrum, R. M., Hastuti, S., & Hasibuan, T. T. (2016). Auditor Performance Based on Leadership Style and Organization Commitment in Gender Perspective. In *Research Journal of Finance and Accounting* www.iiste.org ISSN (Vol. 7, Issue 18). Online. www.iiste.org
- Stakeholder engagement and management* | ACCA Global. (n.d.). Retrieved March 29, 2023, from <https://www.accaglobal.com/gb/en/member/discover/cpd-articles/audit-assurance/stakeholder-engagement-and-management.html>
- Sugiyono. (2019). *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif dan R&D*. Alfabeta.
- Sukrisno, A. (2012). *Auditing: Petunjuk Praktis Pemeriksaan Akuntan oleh Akuntan Publik*. Salemba Empat.
- Sulaiman, N. A., Mat Yasin, F., & Muhamad, R. (2018). Perspectives of Audit Quality: An Analysis. *Asian Journal of Accounting Perspectives*, 11(1), 1–27. <https://doi.org/10.22452/ajap.vol11no1.1>
- Tandiontong, M. (2016). *Kualitas Audit dan Pengukurannya*. Alfabeta.
- Teeter, R. A., Alles, M. G., & Vasarhelyi, M. A. (2012). Remote Audit: A Research Framework. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.1668638>
- Tejada, J. J., Raymond, J., & Punzalan, B. (2012). *On the Misuse of Slovin's Formula. Ten Unique Perspectives On What Makes A Great Leader*. (2016). <https://www.forbes.com/sites/brentgleeson/2016/11/09/10-unique-perspectives-on-what-makes-a-great-leader/?sh=7e33afd25dd1>
- The Institute of Internal Auditors. (2013). *The IIA Global Internal Audit Competency Framework*.
- Trisnani. (2017). *Pemanfaat WhatsApp Sebagai Media Komunikasi Dan Kepuasan Dalam Penyampaian Pesan Dikalangan Tokoh Masyarakat* (Vol. 6).
- Trisnaningsih, S. (2007). *Independensi Auditor & Komitmen Organisasi Sebagai Mediasi Pengaruh Pemahaman Good Governance, Gaya Kepemimpinan Dan Budaya Organisasi Terhadap Kinerja Auditor*.
- Undang Undang Republik Indonesia Nomor 17 Tahun 2003 Tentang Keuangan Negara. (n.d.).
- Undang-Undang Republik Indonesia Nomor 15 Tahun 2004 Tentang Pemeriksaan Pengelolaan Dan Tanggung Jawab Keuangan Negara. (n.d.).
- Understanding the Entity and Its Environment Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement*. (n.d.). Retrieved March 29, 2023, from <https://us.aicpa.org/content/dam/aicpa/research/standards/auditattest/downloadabledocuments/au-00314.pdf>
- Weber, M., & Newhouse, D. (2021). *Developing countries introduced an unprecedented social protection and jobs policy response to mitigate the effects of the pandemic*. <https://blogs.worldbank.org/jobs/developing-countries-introduced-unprecedented-social-protection-and-jobs-policy-response>
- WHO. (2020). *Impact of COVID-19 on people's livelihoods, their health and our food systems*. <https://www.who.int/news/item/13-10-2020-impact-of-covid-19-on-people's-livelihoods-their-health-and-our-food-systems>

- WHO Director-General's opening remarks at the media briefing on COVID-19 - 11 March 2020.* (n.d.). Retrieved March 30, 2023, from <https://www.who.int/director-general/speeches/detail/who-director-general-s-opening-remarks-at-the-media-briefing-on-covid-19---11-march-2020>
- Wimmer, A., Buzady, Z., Csesznak, A., & Szentesi, P. (2022). Intuitive and analytical decision-making skills analysed through a flow developing serious game. *Journal of Decision Systems*. <https://doi.org/10.1080/12460125.2022.2073863>
- Yukl Gary. (2013). *Leadership in Organizations* (8th ed.). Pearson.