

Abstract

This study investigated the adaptation of Public Accountant Firms (PAF) in the Special Region of Yogyakarta (DIY) to audit practices during the Covid-19 pandemic. Facing unique challenges due to physical restrictions and the need to maintain operational continuity, PAFs in DIY have sought to adapt their audit methodologies by utilizing information technology to carry out audit tasks that typically require physical presence. This study used a qualitative method with semi-structured interviews with auditors and regulatory parties. Further, the researcher analyzed the interviews based on institutional theory perspectives. The results revealed how auditors navigated regulatory changes, professional norms, and cultural-cognitive adaptations in pandemic conditions. The results showed that despite challenges in maintaining audit quality, initiatives such as the use of Zoom and video calls became key in implementing remote audits. However, concerns regarding the quality of audit evidence and compliance with professional standards remained the primary issues. The study also identified the need for enhanced training and development of auditors' competencies, as well as the importance of clear guidance from regulators to ensure audit quality in crisis situations.

Keywords: *Audit Practices, remote audit, audit quality, Covid-19, institutional theory.*

Intisari

Penelitian ini meneliti adaptasi Kantor Akuntan Publik (KAP) di Daerah Istimewa Yogyakarta (DIY) terhadap praktik audit selama pandemi Covid-19. Menghadapi tantangan unik akibat pembatasan fisik dan kebutuhan untuk menjaga kelangsungan operasional, KAP di DIY berusaha menyesuaikan metodologi audit mereka, memanfaatkan teknologi informasi untuk melaksanakan tugas-tugas audit yang biasanya membutuhkan kehadiran fisik. Penelitian ini menggunakan metode kualitatif dengan wawancara semi-terstruktur kepada auditor dan pihak regulator. Hasil wawancara dianalisis berdasarkan teori kelembagaan. Hasil penelitian mengungkapkan bagaimana auditor menavigasi perubahan regulasi, norma profesional, dan adaptasi kultural kognitif dalam kondisi pandemi. Hasilnya menunjukkan bahwa meskipun terdapat tantangan dalam menjaga kualitas audit, inisiatif seperti penggunaan aplikasi Zoom dan *video call* menjadi kunci dalam melaksanakan *remote audit*. Namun, kekhawatiran mengenai kualitas bukti audit dan kepatuhan terhadap standar profesional menjadi perhatian utama. Studi ini juga mengidentifikasi kebutuhan untuk peningkatan pelatihan dan pengembangan kompetensi auditor, serta pentingnya panduan yang jelas dari regulator untuk memastikan kualitas audit dalam situasi krisis.

Kata Kunci: *Praktik Audit, remote audit, kualitas audit, Covid-19, teori kelembagaan.*