Audit di Era Pandemi Covid-19 : Hubungan Fungsi Internal Audit terhadap Kualitas Audit dan Audit Report Lag

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ABSTRAK

Penelitian ini bertujuan untuk menguji menguji hubungan antara fungsi internal audit terhadap kualitas audit dan *audit report lag* pada saat terjadinya pandemi covid-19, Keunikan penelitian ini terletak pada pembahasan isu terbaru mengenai covid-19 dengan mengaitkan dampak penerapan fungsi internal audit terhadap kualitas audit dan *audit report lag* di era pandemi covid-19. Pendekatan kuantitatif dengan teknik regresi linier berganda menggunakan metode *difference-in-difference* adalah uji analisis yang dipilih untuk menguji 952 sampel data dari tahun 2018-2019 yang diperoleh dari laporan keuangan perusahaan publik yang tercatat di BEI. Berdasarkan hasil analisis menggunakan *software* STATA 14.0 terbukti bahwa ketika pandemi covid-19, fungsi internal audit tidak berhubungan dengan kualitas audit dan berhubungan negatif signifikan terhadap *audit report lag*. Penelitian ini berkontribusi untuk mengisi gap literatur *auditing* dengan membuktikan hubungan antara fungsi internal audit terhadap kualitas audit dan *audit report lag* selama pandemi covid-19 terjadi. Hasil penelitian menjadi dasar bahwa pentingnya penyelenggaraan fungsi internal audit yang baik selama pandemi covid-19 dapat mewujudkan pelaporan keuangan yang tepat waktu. Terdapat alternatif tenik uji lain yang lebih cocok digunakan selain menggunakan *difference-in-difference* untuk mendapatkan hasil yang lebih baik. Namun karena adanya keterbatasan, maka teknik uji ini dipilih untuk menjawab hipotesis penelitian.

Kata kunci : pandemi covid-19, fungsi internal audit; kualitas audit; *audit report lag*

Audit in Covid-19 Pandemic Era : Correlation of Internal Audit Function with Audit Quality and Audit Report Lag

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ABSTRACT

This study aims to examine the correlation between internal audit function with audit quality and audit report lag in covid-19 pandemic era. The uniqueness of this study lies on the explanation about the latest issue regarding the covid-19 pandemic by connecting the impact of internal audit function implementation to audit quality and audit report lag in covid-19 pandemic era. Quantitative approach with ordinary least square technique by using difference-in-difference method are chosen to test 952 sample data in 2018-2019 from financial report and annual report of all public company that are listed in IDX. Based on the result by using STATA 14.0 software, it proven that internal audit function has no correlation with audit quality and has the negative significance correlation with audit report lag when the number of covid-19 cases are still high. This study contributes to filling the gap in the auditing literature by proving the correlation between the internal audit function with audit quality and audit report lag during the covid-19 pandemic. The result of this research become the basis of performing a good internal audit function is important in realizing timely financial reporting during the covid-19 pandemic.There is another alternative test technique that is more suitable than using the difference-in-difference. However, because of the limitations, difference-in-difference test technique was chosen to answer the hypothesis.

Key words : covid-19 pandemic, internal audit function, audit quality, audit report lag