

Time pressure review in maintaining audit quality, in Covid-19 pandemic: Psychological perspective

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ABSTRACT

This study is a qualitative study with a phenomenological approach to improve or maintain the quality of audits during the covid-19 pandemic in terms of time pressure taking into account psychological perspective. The results of this study showed that public accounting firm S. Mannan, Ardiansyah and Partners experienced a change in audit work patterns that is before the pandemic was done only directly but in the midst of this pandemic is done by two methods, namely directly and indirectly (remotely). The current audit quality at public accounting firm S.Mannan Ardiansyah, have taken steps to do so and have also followed the instructions and technical directions of online management, then the audit process is also based on the direction of the Indonesian Institute of Public Accountants (IAPAI). The time pressure faced by auditors in the midst of the current pandemic give an impact from auditor psychology, this is due to pressures that make auditors have to complete their work in an efficient time but during a pandemic there is evidence collection of audits done online it is vulnerable to errors in auditing.

ABSTRAK

Penelitian ini merupakan penelitian kualitatif dengan pendekatan fenomenologi untuk mempertahankan atau menjaga kualitas audit dimasa pandemi covid-19 ditinjau dari time pressure dengan mempertimbangkan psychological perspective. Hasil penelitian ini menunjukkan bahwa Kantor Akuntan Publik S. Mannan, Ardiansyah dan Rekan mengalami perubahan pola kerja audit yaitu sebelum pandemi dilakukan hanya dengan secara langsung namun di tengah pandemi ini di lakukan dengan dua metode yaitu secara langsung dan tidak langsung (jarak jauh). Kualitas audit saat ini di Kantor Akuntan Publik S.Mannan Ardiansyah, sudah mengambil langkah-langkah untuk hal tersebut dan juga telah mengikuti petunjuk-petunjuk dan arahan teknis pengurusan online, kemudian proses audit juga berdasarkan arahan Institut Akuntan Publik Indonesia. Tekanan waktu yang dihadapi oleh auditor di tengah pandemi sekarang ini memiliki dampak dari psikologi auditor, hal ini dikarenakan adanya tekanan yang membuat auditor harus menyelesaikan pekerjaannya dengan waktu yang efisien namun selama pandemi terjadi pengumpulan bukti audit dilakukan secara online hal tersebut rentan terjadinya kesalahan dalam pengauditan.

1. INTRODUCTION

Covid-19 pandemic is an outbreak of disease that makes all economic and business activities hampered. It, especially, also affects the auditors who work as attestation service providers for companies that play a role in the business and business world. During this period, the Indonesian Institute of Public Accountants

(2020) issued a circular the newflash in April 2020 for the response to auditors about the covid-19 health crisis, whose purpose is an additional reference that the auditors can use it to inform the quality of audit results during the covid-19 pandemic.

Global economic disruption caused by the covid-19 pandemic can maintain the prevalence

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of the risk of material misstatements in management assertions in financial statements. In response to such conditions, management and where relevant, the party responsible for governance is required to compile and present financial statements and other relevant disclosures based on the best consideration and analysis of current facts and events after the predictable reporting date (IAPI, 2020). Auditors must be able to provide their best in the midst of the covid-19 pandemic situation, one of which is by obtaining sufficient audit evidence to support the opinions issued by auditors to remain qualified (Kuncara, et al., 2020).

Quality control procedures and policies related to the assignment and supervision of engagement teams and auditors must emphasize work review so that audit risks can be directed to an acceptable level, a level lower than the absolute level. In addition, professional skepticism needs to be sharpened because the tendency of material misstatement, both caused by error and fraud, is more vulnerable to occur in periods of economic disruption (IAPI, 2020).

The Covid-19 pandemic broke down all rational people who had worked 95%. They had to be in the office to 80% work from home the change was felt by public accountants who before Covid-19 had to meet the client to request data, request confirmation to various parties related to the client, trace the evidence of recording to other offices and of course had to meet with the company's board of directors but during the covid-19 pandemic where all was used. with remote audits meeting with clients virtually (Kuncara, et al., 2020).

Time pressure is defined as constraints arising from time constraints or limited resources allocated in carrying out assignments (Rizal & Liyundira, 2016). Time Budget pressure has a negative effect on the quality of the audit. Higher time budget pressure faced by an auditor, then the quality of the resulting audit is lower (Setyorini and Dewanto, 2011). In ISA (International Standard Audit) 560 paragraph 5, it is stated as follows: a) Date of the financial statements. Last date in the period covered by the financial statements; b) Date of approval of the financial statements. The date at which all are the financial statements, including notes on 6 financial statements. They are completed and they are responsible for those financial statements giving their consent; c) Date of

auditor report (date of audit report) The date that the auditor attaches to his or her report on the financial statements in accordance with ISA 700; d) Date the financial statement are issued (the date of publication of the financial statements) date at the time the auditor's report and audited financial statements are available to third parties. Subsequent event between the date of the financial statements and the date of the auditor's report and the facts known to the auditor after the date of the auditor's report (IAPI, 2013).

The condition of the Covid-19 pandemic is the completion of high-quality audits require additional time, which can affect reporting deadlines. As a consequence, the auditor needs to delay the publication of his audit report (IAPI, 2020). Although the auditor experiences this, the auditor must still pay attention to the truth of the audited financial statements by not missing small things that can reduce the level of auditor confidence that the financial statements audited are in accordance with the actual, thus allowing no loopholes in the occurrence of fraud, in surah an-nahl verse 90 which explains that:

لَا يَبْرُؤُا إِذْ يَأْتِيهِمْ نَسْجِلٌ أَوْ كِتَابٌ أَوْ يُنْذِرُ أَوْ نَذِيرٌ أَوْ يَذِّكُّهُمْ بِآيَاتِهِ وَبِالْحَقِّ بِمَا كَانُوا يَكْفُرُونَ

Translation:

"Surely, Allah has commanded (you) to be just and do good, to give to the people of relatives, and Allah forbids from heinous acts, imperiousness and enmity. He teaches you so that you can learn."

According to the Quraish interpretation, Allah commands his servants to be just in every word and deed. God tells them to strive for the better in every endeavor and put the best out of others. God commanded them to give what the relatives needed as a way to strengthen the bonds of affection between the families. Allah forbids them to sin, more so bad sins and all deeds that are not justified by Shari'ah and common sense. God forbid them to hurt others. By these commandments and prohibitions, God intends to guide you to good in every aspect of life, so that you may always remember His grace and obey his words.

Based on the background above, the researcher formulated the following problem, How can time pressure maintain audit quality during the covid-19 pandemic with a psychological perspective?.

2. THEORITICAL FRAMEWORK AND HYPOTHESIS

Psychoanalysis Theory

The theory of psychoanalysis was originally introduced by Sigmund Freud through the theory of psychoanalysis in 1900 in Vienna, Austria. This theory focuses everything on the elements of personality. this theory explains how an individual should behave towards all the actions he or she does. If in the theory of agency explained the difference of interest between principal and agent (Lisa, 2012), then in this psychoanalysis theory provides a solution in achieving an alignment of goals with the basis of personality (Fanani, 2008). Based on the review, the theory has a conformity orientation between what has been arranged and what should be followed up.

Audit Time Pressure

Audit time pressure is the pressure to complete audit work in accordance with target time (Pierce and Sweeney, 2004). Pierce and Sweeney (2004) mention two types of time pressure that auditors often face in audits, namely: time deadline pressure and time budget pressure. Deadline pressure is the pressure caused by the need to complete audit work in accordance with a predetermined time limit. Meanwhile, time budget pressure is pressure caused by the amount of time that management has allocated to complete an audit work (Pierce and Sweeney, 2004). Budget time occurs due to a conflict between commercial aspects of the audit and the obligation to meet quality audit standards. this conflict between the cost and quality aspects of the audit leads to efforts to maintain the quality of the audit will require a greater amount of time in the implementation of the audit, and this can lead to greater costs (Kelley and Margheim, 2003).

Auditor Ethics

Auditor ethics is defined as a set of moral principles or values that are shared by each person (Rahayu, 2016). She argues that ethics as a set of rules or norms or guidelines that govern human behavior, both to be done and that must be abandoned embraced by a group, group of people, society or profession. according to Alim, et al. (2007) one of the factors that affect the quality of audits is the auditor's adherence to the code of ethics, which is reflected by independent attitudes, objectivity, integrity and so on.

Quality of Audit

The Indonesian Institute of Public Accountants (2020) issued a circular on newsflash in April 2020 on the response of auditors to the covid-19 incident, which aims as a guide that can be used by auditors as audit procedures and rules to maintain the quality of audit results in the covid-19 pandemic. The auditor must maintain the quality of the audit and be able to obtain sufficient and appropriate evidence to support the audit opinion. In this situation to maintain the quality of the audit, the auditor is expected to modify the audit evidence collection procedure, revise the identification process and risk assessment of material misstatements, and change appropriate follow-up audit procedures. In addition, auditors must understand some of the packages of economic policies, regulations, and nonroutine transactions that occurred in this period (IAPI, 2020).

The quality of audits is essential to ensure that the accounting profession fulfills its responsibilities to investors, the public, governments, and others who rely on the credibility of audited financial statements, by upholding high ethics. users of financial statements always check and look for information about the reliability of the company's financial statements (Savitri and Dwirandra, 2018).

Time Pressures and Auditor Ethics

Audit quality is necessary for appropriate information (relevance) and can be trusted in the interests of decision making both by principals, management, investors, and other stakeholders (Lee and Sukartha, 2017). time budget pressure can be used as a basis for estimating costs arising from the audit process, if the time required in completing the audit task given for too long this can affect the cost of the audit and the effectiveness of the implementation of the audit process (Riyandari and Badera, 2017). From the point of view of the public accounting profession, an auditor must have a high ethical awareness when carrying out his duties, namely checking financial statements (Purnamasari and Hernawati, 2013).

Time Pressure and Audit Quality

Time budget pressure is pressure because of the limited time budget to complete a job, time budget pressure affects a person's performance (Ningsih and Yaniartha, 2013). Someone's performance will be affected by time budget

pressures can affect individual's performance. The pressure also arises from the limited resources possessed in completing the work, in this case it is interpreted as the time given to complete the task, the more time provided (the time pressure is higher), the greater the transaction that is not tested by the auditor therefore the importance of good time planning for an auditor.

Time Pressure and Psychology

The time that is felt to be stressful for individuals and groups will affect the results of decisions taken. Time pressure is related to the perception of the time requested in the completion of a task and expectations about a performance (Moordiningsih, 2010). Performance is often used as one of the benchmarks to determine a job can be said to be good or vice versa. The auditors' achievement of performance or work performance can be assessed based on three indicators, namely (1) the quality of work, namely the quality of audit work based on the ability, skills, and knowledge possessed by the auditor (2) the quantity of work, namely the number of work results that can be completed in accordance with the targets given to the auditor and the auditor's ability to utilize the facilities and infrastructure supporting the work and (3) timeliness, the accuracy of the auditor to complete the work in accordance with the budgeted time (Goldwasser, 1993).

Psychology and Quality of Auditing

Psychoanalysis is a theory that seeks to explain the nature and development of the human personality. The elements that take precedence in this theory are motivation, emotions and other internal aspects. The elements that take precedence in this theory are motivation, emotions and other internal aspects (Helaluddin, 2019). the quality of the audit is necessary for appropriate and reliable information in the interests of decision making by principals, management, investors, creditors, and other stakeholders (Lee and Sukartha, 2017).

3. RESEARCH METHOD

The is a qualitative research, seeking to analyze social life by describing the object of research from the point of view of an individual (informant) so that it is subjective. Rahmat (2009), states that qualitative research is also called naturalistic research because the situation of the research field is natural, as is, without being manipulated, organized

by experiment or test. Qualitative research aims to know hidden meanings, understand social interactions, develop theories, as certain the correctness of data, and examine the history of development (Atmadja, 2013). The main reason for the selection of qualitative research types is the willingness of oneself to better understand how time pressure reviews are able to maintain the quality of audits in the midst of the COVID-19 pandemic. The types of data required by researchers in this study include secondary data and primary data. Secondary data is obtained from third parties, namely documentation of internet access by taking articles from several internet sites, as well as studying literature and readings related to research. This research was conducted at the Public Accounting Firm of S. Mannan, Ardiansyah and Colleagues in Bumi Sudiang Blok F3 No. 1 RT 05 RW 016 Sudiang, Bringkanaya Makassar.

4. DATA ANALYSIS AND DISCUSSION

Quality of audits during pandemic covid-19

The Indonesian Institute of Public Accountants (IAPI) issued a circular in the afternoon newsflash in April 2020 on the response to auditors to the covid-19 incident which aims as an additional reference that can be used by auditors in maximizing the quality of audit results during the covid-19 pandemic. Some things that are very important to support the performance and quality of audits during the covid-19 pandemic are still happening, namely the acquisition of sufficient and appropriate evidence, events after the reporting date, business continuity, reporting and communication, professional skepticism (Kuncara, et al. 2020). Auditors are required to understand some of the packages of economic policies, regulations, and non-routine transactions that occurred during this period or during this pandemic. Quality control procedures and policies related to the assignment and supervision of engagement teams and auditors must emphasize work review so that audit risks can be directed to an acceptable level, a level lower than the absolute level. In addition, professional skepticism needs to be sharpened because the tendency of material misstatement, both caused by error and fraud, is more vulnerable to occur in periods of economic disruption (IAPI, 2020). Related to this regarding the policies implemented during the pandemic in accordance with the publication of the

Indonesian Association of Public Accountants, Accounting Firm Chief Auditor S. Mannan, Ardiansyah and Colleagues said that:

"The guidance published by IAPI is a reference for auditors who are very helpful in the current pandemic conditions but this guide may no longer apply after the pandemic is over or when we are in a normal situation again. The auditing techniques published by IAPI in the system are advisable for auditors to audit online but I think auditing offline is more convincing than online but we have to keep adjusting to the current conditions."

Accounting Firm Staff Auditor S. Mannan, Ardiansyah and Colleagues explained that:

"I think as an auditor of technical news flash issues issued by IAPI is very helpful to us in the procedure of auditing and publishing from IAPI. Public can apply it during the pandemic, especially auditing in the period of 2020 where there is also work from home due to large-scale regional restrictions and in the audit, process carried out during conditions such as errors or fraud are more vulnerable to occur. In addition to the publication of IAPI, it is very helpful for auditors in auditing in the midst of this pandemic."

Based on a statement from the leadership and staff auditors of public accounting firm S. Mannan Ardiansyah and Colleagues explained that with the issuance of IAPI can be a reference for auditors during the process of auditing with the conditions of the covid-19 pandemic that helps them in carrying out audit tasks.

Improving the quality of audits in various countries is sought by updating regulations in an effort to protect investors (Palmrose and Kinney, 2018) as in the issue of the Indonesian Institute of Public Accountants (IAPI), namely the Newsflash in April 2020 for the response to auditors to the covid-19 incident. It is a reference technical audit in the midst of a pandemic in order to provide maximum results on the quality of the audit. In line with this, Kuncara, et al. (2020) also said that auditors must be able to provide their best in the midst of the covid-19 pandemic situation, one of which is by obtaining sufficient evidence to support opinions issued by auditors to remain qualified.

The auditor must reassess previous considerations drawn up during the previous audit phase. Client acceptance and sustainability need to be considered by auditors regarding the impact of the covid-19 pandemic

(IAPI, 2020). To maximize the quality of audits in the midst of pandemic conditions, there is a change in the working pattern of the audit process, namely by considering the impact of covid-19 by way of changes in audit work patterns, as stated by the Chief Auditor of public accounting firm S. Mannan Ardiansyah & Colleagues that:

"The audit work pattern during the pandemic changed, namely at the beginning of the pandemic we adjusted to the government directive on employees, namely work from home while for the audit process we took two methods, namely directly and indirectly for the audit process directly, we still apply health protocols, in direct examination we check all related physical examinations, namely stock Checklist, inventory, and physical assets. If we virtually request operational-related data in this check we use a video call or otherwise we request the video via WhatsApp and for the final draft itself we also do it offline." In line with this, accounting firm Auditor Staff S. Mannan, Ardiansyah and Colleagues explained that:

"For that reason, for the movement of the auditor's work system itself is actually more effective we as auditors review directly. It is due to, on the other hand, the auditor must get document support about what is happening in the field especially in this pandemic period as an auditor. There are also some obstacles, for his own audit procedures in the pandemic period actually depends on the client's own policy for example at that time I had audited at PT. Antam became a company of companies engaged in state-owned enterprises (State-Owned Enterprises), policies in the company before conducting the audit process must take into account health protocols. At that time before conducting the audit process directly we were quarantined first for one week then held Body Checked SWAB and PCR if at that time the results of detected or exposed to covid-19 forced the audit work process in retreat again so the obstacles like that. Auditing remotely (online) is also certainly we do but I think personally as an auditor consider this remote audit process (online) less effective"

The existence of psychoanalyst theory, this psychoanalysis theory provides solutions in achieving a alignment of goals with the basis of personality. Based on the review, the Theory has a conformity orientation between what has been arranged and what should be followed up (Fanani, 2008).

Time pressure is able to maintain the quality of audits in the midst of pandemic covid-19 in perspective of psychological auditor. Time pressure is a condition in which the auditor gets pressure from his place of work to be able to complete his task accordance with the time that has been set (Maulina, et, al., 2010). The time pressures that the auditor has in conducting an audit greatly affect the quality of the audit. Time budget pressure is a situation that shows the auditor is required to make efficiencies to the time budget that has been prepared or there is a very tight and rigid budget time discussion (Nirmala and Cahyonowati, 2013).

The Covid-19 pandemic broke down all rational people who had worked 95%. They also had to be in the office to 80% work from home the change was felt by public accountants who before Covid-19 had to meet the client to request data, request confirmation to various parties related to the client, trace the evidence of recording to other offices and of course had to meet with the company's board of directors but during the covid-19 pandemic where all was used. with remote audit meet with clients virtually (Kuncara, et al., 2020).

Audit quality is the characteristic or description of audit practices and results based on auditing standards and quality control standards that are a measure of the implementation of the duties and responsibilities of an auditor's profession. The situation faced by the auditor today has an impact on the time deadline in his audit report, as explained by the chief auditor accounting firm S. Mannan, Ardiansyah and Colleagues who said that:

"For me, as an auditor in the face of the current situation, we are faced by the Covid-19 pandemic. It makes the previous audit different from the current auditing as I have explained before. We are conducting online audits especially in the period of 2020 but for the time deadline itself is the same as the previous deadline. So, there is actually no reason for an auditor that the report is late because the existence of a pandemic that occurred even in my opinion with the conduct of online audits can actually streamline reporting time because we use technology in auditing."

As for the work strategy carried out by the Public Accounting Firm S. Mannan, Ardiansyah and Colleagues as follows:

a. Check on general records.

- b. Test of control over the main transaction cycle.
- c. Examination of compliance with relevant laws and regulations.
- d. Checks on business processes and related accounts.

Auditors are required to think creatively and modify auditing process procedures to still be able to present audit opinions appropriately. Auditors need to review SA (Standard Auditing) 330 (auditor's response to assessed risks), to identify relevant changes to the auditor's ability to obtain sufficient and appropriate audit evidence during the Covid-19 pandemic in terms of physical calculation of inventory and also require alternative procedures. The auditors during the covid-19 pandemic must consider the acquisition of sufficient and appropriate audit evidence, events after the reporting date, business continuity, reporting and communication and professional skepticism (IAPI, 2020).

Auditors are advised to explore alternative procedures, including technology, as far as possible. Completion of a high-quality audit under current conditions requires additional time, which may affect reporting deadlines (IAPI, 2020). Time budget pressure according to Ningsih and Yaniartha (2013) is a condition where auditors are required to perform time budget efficiency that has been prepared due to time restrictions and very tight budgets. However, in the midst of the Covid-19 pandemic conditions can the auditor maximize time pressure to still maximize the quality of his audit. According to Accounting Firm chief auditor S. Mannan, Ardiansyah and colleagues explained that:

"We think the time pressure needs a quick deadline from the client in these conditions we just adjust from the stages, the audit procedure to the draft discussion for his reporting so we also keep talking with the client. For the efficiency of time itself is actually an online audit process that can streamline time because we only conduct audits remotely but back again to keep maximizing the quality of our audits still do audits directly for physical checks."

Then the auditor staff of the Public Accounting Firm S. Mannan, Ardiansyah and Colleagues said that:

"For time pressures, the conditions like this are a challenge for an auditor but we still adjust to the client's request regarding the deadline needed. For example, if in the initial agreement the client asks for his reporting date of April 24 then we have to report on that date but there are also clients who are able to tolerate us or give us time leeway so that the time pressure provided by the client is able to maximize the quality of the report. Audit report."

Based on this study's finding, the Chairman and Staff said that the time pressure in the time of the pandemic is the same as the time pressure before the pandemic because it is adjusted to client requests but there is no reason for an auditor not to maintain the quality of his audit in the midst of the Covid-19 pandemic because it is the responsibility of an auditor to keep providing quality audit reports.

Psychoanalysis is a theory that seeks to explain the nature and development of the human personality. The elements that take precedence in this theory are motivation, emotions and other internal aspects. Psychoanalysis is a theory that seeks to explain the nature and development of the human personality. The elements that take precedence in this theory are motivation, emotions and other internal aspects (Helaluddin, 2019).

With the Covid-19 pandemic, in addition to the time pressure faced by auditors becomes a challenge, as well as psychological auditors during the pandemic whether with the pandemic as it currently has an impact on auditor psychology. The auditor explained that:

"The psychological pressure that we experienced during the pandemic, it was in terms of our freedom when checking before the pandemic we freely checked the field but after a pandemic like this the movement of kami as an auditor was limited because of this pandemic. In addition, because we have to adjust to the current conditions, which we already know now the economy is declining then for auditor fees also decrease this also causes psychological auditors to be a little disturbed because they feel they have worked hard but the fee obtained is little."

The time pressure faced by auditors in the midst of the current pandemic has an impact on auditor psychology. This is due to pressures that make them have to complete their work in an efficient time. However, during the pandemic, the collections of audit evidence were done online. Thus, this is less

convincing or vulnerable to errors in auditing as previously. That was as said by the auditor's lead auditor Public Accounting Firm S. Mannan, Ardiansyah and colleagues explained that "The process of examining audits offline or directly is more convincing than the online audit examination process. Yet, it is said that the online audit process is more efficient but the results of the collection of audit evidence in the method are not effective or less convincing so that during this new normal the auditor continues to conduct the audit examination process with two methods, namely online and offline."

S. Mannan Ardiansyah and Colleagues that this remote audit is still not so effective but still the auditor takes a stand by still doing 2 methods of the audit process remotely. and stay down in the field with attention to health protocols.

Auditors are required to remain independent in carrying out their duties even in the midst of a pandemic as if this auditor must still maintain the ethics of his profession, because the current pandemic situation is vulnerable to fraud. Independence is the basis of the auditing profession. That means the auditor will be neutral to the entity, and therefore will continue to be objective. The public can trust the audit function because the auditor is impartial and recognizes the obligation to be fair. An auditor must be independence because he has the belief that Allah always watches over all human deeds, therefore as his servant will be held accountable for what he did both small and large in accordance with the word of Allah swt in Surah Al-Zalzalah verses 7-8:

مَنْ عَمِلْ سَمِيعًا فَلَا غَوْلَ
مَنْ عَمِلْ سَمِيعًا فَلَا غَوْلَ
مَنْ عَمِلْ سَمِيعًا فَلَا غَوْلَ

Translation:

"And whoever does a good thing as heavy as a particle, he will see (in his deeds) and whoever commits a crime as heavy as a particle, he will see it (in his deeds)"

Whoever does evil in the world as heavy as dzarrah, then he will know his return in the Hereafter. Ibn Abu Hatim of Sa'id bin Jubair said: "When this verse comes down (wa yuth'imuunath tha'aama 'ala hubbihi) Muslims assume that they do not receive a reward for something a little when giving it (to others), while others assume that they will not be blamed for trivial sins, namely lying, snooping, swearing and other similar sins,

Allah only promises hell to the great sinners, so Allah sent down these two verses (verses 7 and 8)" (Tafsir al-Wajiz). Therefore, an auditor has responsibility and independence in addition to being responsible to the management of the company, superiors and the community and also responsible to Allah.

The greater the time pressure experienced by the auditor will make the detection rate low cheating. this is because the auditor only focuses on the completion of his audit from on the quality of the audit (Yuara et al., 2018). but implementation audits during this pandemic take longer due to social restrictions and work from home policy for auditee employees (Pertiwi et al, 2022).

5. CONCLUSION, IMPLICATION, SUGGESTION AND LIMITATION

Public Accounting Firm S. Mannan, Ardiansyah and Colleagues experienced a change in audit work patterns that is before the pandemic was done only directly but in the midst of this pandemic is done by two methods, namely directly and indirectly (remotely). Directly done by keeping in mind the health protocol even though in this method experiencing obstacles in the audit process, but auditor's of public accounting firm S. Mannan Ardiansyah still audit down the field to keep maximizing the quality of the audit. Currently audit at the Public Accounting Firm S.Mannan Ardiansyah, has taken steps to do so and has also followed the instructions and technical directions of online management, then the audit process is also based on the direction of the Indonesian Institute of Public Accountants. Time pressure in the time of pandemic is the same as the time pressure before public accounting firm S. Mannan, Ardiansyah and Colleagues experienced the pandemic. It was due to being still adjusted to client requests but there is no reason for an auditor not to maintain the quality of his audit in the midst of this pandemic because it is the responsibility of an auditor to still provide quality audit reports.

The limitations of this study includes such as: The research object is only focused on one of the Public Accounting Firms in Makassar, lack of research. In the process of retrieving data the information provided is not so in-depth. The availability of literary sources has not been so broad about the condition of audits in the pandemic period.

The researchers recommend by providing evidence to the auditor in order to maintain

or maintain the quality of the audit under any conditions in accordance with the rules and procedures that have been established in completing the task and continue prioritizing the ethics of auditor professionalism, even in the midst of facing the conditions of the Covid-19 pandemic.

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