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THE ROLE OF HUMAN CAPITAL ON REMOTE AUDIT THROUGH A QUALITY AUDIT APPROACH

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Abstract: The condition of the prolonged Covid-19 pandemic entering its third year, requiring the fulfillment of health protocols and social distancing policies, including the work from home policy, is very influential in the implementation of audits, which should be the largest portion in field activities. Management and supervision as a function of controlling the rotation of the business wheel, is a link in terms of the responsibility for governance of business management to prepare and present financial statements and other relevant disclosures based on the best judgment and analysis of the latest facts and events after the reporting date that can predictable. Reliable human resources in driving the pace of change and change from various sides as part of the company's adaptive response to the prolonged Covid-19 pandemic conditions in the supervision department and audit system in business organizations are very key in maintaining audit quality and obtaining audit evidence. sufficient and appropriate to support the audit opinion through procedures for gathering audit evidence, revising the process for identifying and assessing the risks of material misstatement, and changing planned audit procedures or performing alternative or follow-up audit procedures as appropriate. The role of reliable human resources is part of the company's wealth (human capital) in collaborating with information technology and investing in technology as a solution to facilitate communication between the auditor department and business management using remote audit potential or known as remote audit while maintaining audit quality and optimizing the supervision and control of the business wheel. The implementation of remote auditing requires auditors to improve the ability to use technology, it is necessary to have human resource competencies that can always be improved through adequate training and education, so that increasing competencies will improve audit quality, in line with increasingly qualified human capital will affect the process. audit and is directly proportional to improving audit quality.

Keywords: *Covid-19 pandemic, remote audit , human capital , information technology*

1. Introduction

Human Capital was developed by Theodore Schultz in 1961, in the theory it is stated that the level of education will increase the level of expertise of personnel and this is a value for an organization (Cruz, 2013) . Theodore Schultz explained that human capital is creating

productive supplies in the form of humans and providing more valuable services in the future, where human capital in the context of its growth is towards income in forming human capital (Schultz, 1972).

Becker in Mautz and Sharaf (1985) namely the study of human capital is emphasizing on human capital as an investment in education, training and human resources which will radically change the perspective of economists and others.

The theory about human capital which is explained that human capital is an investment in the form of improving human resource skills in the form of education, training and skills improvement and the benefits will be felt in the future which is shown in improving services to other parties, and this adds value to the community. company (Cruz, 2013) . Based on these reasons, many companies have begun to consider investment in the form of human resources, by involving their employees in various education and training so that individual performance increases and ultimately the company's organizational performance also increases.

In the company's supervision and audit department, it is very necessary to always carry out current capabilities as a form of quality assurance of audit quality. Auditing is an activity to collect evidence, then examine and convey the results to users (Mautz & Sharaf, 1985) . The auditing party in submitting the report must comply with audit procedures so that the auditor obtains quality audit findings.

The audit function cannot be separated from accounting theory, because the two things are interrelated, namely in real terms that accounting theory contains the principles of a business entity and the principle of going concern , while audit theory is related to the examination of financial statements which are products of accounting . Cassell et al., 2020) . Auditing is a systematic process to be able to objectively obtain and evaluate evidence regarding assertions about economic actions and events so as to ensure the degree of correspondence between these assertions and established criteria, and communicate the results to interested users (Hayes et al., 2015) .

Discussing assertions as management statements in the components of financial statements in a series of declarations as a whole, by the party responsible for the declarations are implicitly used by other parties (third parties) as historical financial statements, where assertions are statements in financial statements by management in accordance with generally accepted accounting principles in Indonesia through an audit process, starting from collecting sufficient evidence, then evaluating the adequacy of evidence to be able to conclude about the condition of a company, to submitting the results of these findings in the form of an audit opinion (Mautz & Sharaf , 1985) .

The Covid-19 pandemic situation requires compliance with health protocols and social distancing policies , so the audit team is faced with a dilemma of interest, namely between maintaining audit quality and still being able to obtain sufficient and appropriate audit evidence to support audit opinions through collecting audit evidence, revising the process. identification and assessment of risks of material misstatement, and modifying the planned audit procedures or performing alternative procedures or appropriate follow-up audit procedures.

Departing from the above, it is necessary to invest in human capital that is able to enter the path of accelerating technological progress and exploration as part of the solution to ease of communication between the auditor department and business management using the potential role of information technology and the internet to support remote audits or known as remote audit , as part of the company 's adaptive response (Agustin, 2021) .

The use of information technology and the internet to access and report on the accuracy of internal controls and financial reports, to collect evidence electronically, and interact with the auditee, from where the auditor is located is a smart solution that combines data analysis and the use of information technology (Teeter et al., 2014). The use of information technology and the internet to access and report the accuracy of internal control in financial statements, to the collection of evidence electronically, with the consequences of various risks of fraud, changes in management and the lack of resources in interacting with the auditee, from the location of the auditor being agile and flexibility in conducting audits during the Covid-19 pandemic is a demand for professional auditors (Albitar et al., 2020) . Auditor flexibility and agility require qualified human resources in providing assurance and providing maximum advisory to the company in carrying out management functions (Mulyani & Munthe, 2019) .

2. Research Method

This research is part of the collaborative research of the Al-Abidin Research and Development Institute, Surakarta with research lecturers across the fields of economics, applied mathematics, informatics engineering at Duta Bangsa University Surakarta, and STMIK Sinar Nusantara Surakarta, with a research design that integrates analysis of the role of human capital towards remote control. audits during the Covid-19 pandemic in influencing audit quality for auditors used the survey method, by utilizing questionnaires to respondents as the primary data source.

The population used is the department auditor team at the Syariah microfinance institution BMT Solo Raya/Ex Karisedenan Surakarta as many as 118 BMT, Consisting of Surakarta city as many as 13, Sukoharjo 18, Sragen 13, Wonogiri 18, Karangnyar 21, Klaten 19 and Boyolali 16, Respondents taken in this study are the auditor manager and the BMT auditor team, who are directly involved in the auditing process.

In this study, data collection was carried out by meeting directly with the auditor manager and the BMT auditor team and entrusting questionnaires to the supervisory department and auditors of each BMT and from the number of questionnaires distributed by calculating 118 BMT, where each BMT was submitted 4 questionnaires, so that predictions The number of questionnaires that will be sent is a total of 472 questionnaires.

In this study, there is a conceptual framework as a logical relationship path from the theoretical basis and empirical studies showing the influence between variables in this study are presented in the following figure.

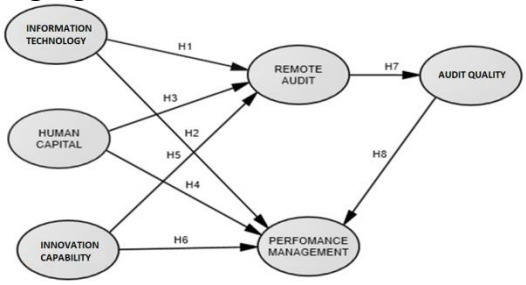

Figure 1. Research Conceptual Framework

In the researcher there is a hypothesis as follows:

1. H1 : Information technology affects the success of remote audit
2. H2 : Information technology affects performance management

3. H3 : Human Capital influences the success of remote audit
4. H4 : Human Capital has an effect on performance management
5. H5 : Innovation Capability affects the success of remote audit
6. H6 : Innovation Capability affects performance management
7. H7 : remote audit has an effect on audit quality
8. H8 :audit quality affects performance management

3. Information Technology

Information technology (IT) is the main pillar used to support remote audits , and is part of the company's adaptive response to processing data, including processing, obtaining, compiling, storing, comparing data in various relevance ways to produce evidence electronically. , with the consequences of various fraud risks, changes in management and the lack of resources in interacting with the auditee, from where the auditor is located. From the Information Technology variable, there are indicators (1) There are computer facilities and internet networks, (2) Utilization of computer facilities and internet networks, (3) Knowledge of the internet and technology support for remote audit applications

4. Human Capital

Human Capital (HC) as an asset owned by the business unit, namely in the form of aspects of the quality of human resources, is directly proportional to improving the quality of auditor resources through training and auditor expertise and experience . audit quality (Samagaio & Rodrigues, 2016) ; (Bianchi et al., 2020) . From the Human Capital variable , there are indicators (1) Education level of the auditor team, (2) level of update of auditor expertise certification, (3) number of years of auditor experience, (4) audit specialization, (5) number of auditor team in the auditor department.

5. Innovation Capability

Innovation capability (KI) describes the company's ability to use its resources, both tangible and intangible , to produce products in the form of goods or services. New innovation capabilities exist when resources can be integrated according to their objectives, to carry out certain tasks, or a number of expected tasks, so that innovation capabilities will show the company's ability to utilize or exploit its various resources (Ofem, 2014); (Kimmitt & Muñoz, 2017) .

Innovation capability is able to create and exploit external opportunities and can develop a sustainable advantage. On the other hand, innovation capability is a core factor that determines long-term success, or as a value chain, including primary and supporting activities that create customer value. Innovation capability is a tangible form of the ability to develop new ideas and find new ways of looking at problems and opportunities is the definition of creativity (Kim & Kim, 2018). From the innovation capability variable, there are indicators that (1) the capability of human resources, (2) the ability to interact with outsiders, (3) research and development, (4) the speed of interaction and technology learning in implementation, (5) the ability to explore innovation and technology .

6. Remote Audit

Auditing is a supervisory and controlling activity that is carried out periodically for a certain time, critically and systematically, by an independent party, namely the company's internal audit department or an independent auditor from an external party professionally on the

financial statements that have been prepared by management, including accounting records and supporting evidence, to provide an opinion regarding the fairness of the financial statements (Tedjasuksmana, 2021) .

Audit is a core part of accounting related to checking the correctness of all financial records of an organization, by thoroughly reviewing it from financial statement records to policies, procedures, and compliance with laws and regulations (Wardani & Nugraheni, 2021) .

Remote audit (RA) is a smart solution to the crisis situation due to the Covid-19 pandemic which has dragged on for the third year starting from March 2020 to February 2022. Remote audits have the same duration as conventional audits in Indonesia. the location to be audited with complete stages starting from planning or pre-audit, opening meeting , audit implementation, closing meeting and reporting , then post audit Follow-up includes several advantages of the audit, namely document and record review, tours of relevant departmental units within the company, conducting interviews with employees and presenting findings using exploration support technology platforms such as Webex, Zoom, MS Teams, GotoWebinar, and so on (Albitar et al. , 2021). Remote audit success variables are divided into indicators (1) Design and design of supporting information technology, (2) behavioral effects arising from remote audit policies , (3) technology approach, (4) data collection methods, (5) types technology, (6) trust in technology and auditor competence.

7. Performance Management organization business

Performance management (PM) in a business organization is a process where a manager or supervisor ensures that his staff produce work that is in accordance with the strategy and goals of the company (Glore, 2010) , so that performance management is a manifestation of managerial performance in order to achieve competitive advantage, get results. best in groups, individuals or organizations through performance in a clearly standardized work structure, having mutually agreed goals and competencies (Kotler & Armstrong, 2014) , in coordination functions, efficiency functions, motivation functions in business organizations (Zenor, 1994).).

In the management performance variable, there are indicators (1) Planning which involves determining goals, policies and actions or implementation of work scheduling, budgeting, designing procedures, programming can run well, (2) Performance Investigation, namely how to collect and convey information for records. , reports and accounts, measuring results, determining inventory, analyzing the work well, (3) Coordination, namely how in terms of managerial performance performance in exchanging information with people in other parts of the organization to link and adjust programs, inform other departments, relationships with other managers running smoothly, (4) Evaluation, namely how managerial performance in assessing and measuring proposals, observed or reported performance, employee assessments, assessment of results records, financial statement assessments, product inspections are carried out properly, (5) Good supervisory function about how to Foma performance management in directing, leading and developing subordinates, guiding, training and explaining work rules to subordinates, assigning work assignments and handling complaints well.

8. Audit Quality Achievement

Auditing requirements and standards (Tarek et al., 2017) , namely by checking the correctness of all financial records of an organization, through a full review from financial

statement records to policies, procedures, and compliance with laws and regulations for each field of the implementation side of financial policies, budgets, plant maintenance, transportation, distribution, marketing, or human resources, in the oversight and control functions of the auditing department (Cassell et al., 2020) .

The achievement of audit quality includes several indicators (1) making reports of irregularities from the audited party, (2) the ability to understand accounting information systems from the audited party, (3) the use of auditing principles and accounting principles, (4) consistency and commitment of the audit team in reading the actual situation, (5) The level of caution the auditor team is in reading and analyzing up to the auditing decision making.

9. Discussion and Analysis

In this study, the score interval range from 1 to 5 is used, in weighting the data from the tabulation of the distributed questionnaires.

Table 1. Research Score Interval Range

Code	Information	Score
STS	Strongly Disagree	1
TS	Do not agree	2
N	Neutral	3
S	Agree	4
SS	Strongly agree	5

From a population of 118 BMTs or Sharia microfinance institutions Solo Raya/Ex Karisedenan Surakarta, the samples used in this study were the auditor manager and the BMT auditor team, who were directly involved in the auditing process, namely 4 questionnaires were submitted, so it was obtained 4 x 118 BMT = 472 questionnaires circulated. Then from the results of the distribution of the research questionnaire, details can be made as follows:

Table 2. Results of the distribution of the questionnaire

Submitted Questionnaire		**472**
Questionnaire that does not return		**198**
Returning Questionnaire		**274**
Aborted questionnaire (not complete).		**77**
Questionnaire used		**197**
Rate of return (response rate}	**(274/472)*100% =**	**5 8%**
Rate of return used (usable response rate)	**(197/472}*100% =**	**42%**

Source: Processed primary data, 2022

a. Test the validity and reliability of the research questionnaire

The research data is a number of samples used, namely 197 respondents will be tested for validity first. Validity testing was carried out using confirmatory factor analysis (CFA). Validity testing according to Sekaran (2006) is aimed at knowing the accuracy and accuracy of a measuring instrument in carrying out its measuring function. Validity testing was carried out using Confirmatory Factor Analysis (CFA). According to Ghozali (2017) , the factor loading 0.50 is considered significant. In this study, six variables were examined, namely

Information Technology (IT), Human Capital (HC), Innovation Capability (KI), Remote Audit (RA), Performance Management (PM) and Quality Audit (KA).

Information technology (IT) validity test results can be seen in Table 3.

Table 3. Measurement Results Var. Information Technology

	Question		Estimate	ErrorVar	R^2	T-Values	Note
TI1	<- - -	IT	0.91	0.43	0.66	12.98	Valid
TI2	<- - -	IT	0.83	0.36	0.65	12.91	Valid
TI3	<- - -	IT	0.90	0.32	0.71	13.74	Valid

The results of the Human Capital (HC) validity test can be seen in Table 4.

Table 4. Measurement Results Var. Human Capital

	Question		Estimate	ErrorVar	R^2	T-Values	Note
HC1	<- - -	HC	0.94	0.38	0.70	14.27	Valid
HC2	<- - -	HC	0.95	0.18	0.83	16.55	Valid
HC3	<- - -	HC	0.87	0.30	0.72	14.62	Valid
HC4	<- - -	HC	1.00	0.15	0.87	17,20	Valid
HC5	<- - -	HC	0.91	0.36	0.69	14.23	Valid

The results of the Innovation Capability (KI) validity test can be seen in Table 5.

Table 5. Measurement Results Var. Innovation Capability

	Question		Estimate	ErrorVar	R^2	T-Values	Note
KI1	<- - -	KI	1.09	0.14	0.90	17.69	Valid
KI2	<- - -	KI	0.93	0.22	0.80	16.01	Valid
KI3	<- - -	KI	0.82	0.37	0.65	13.54	Valid
KI4	<- - -	KI	0.94	0.23	0.79	15.83	Valid
KI5	<- - -	KI	0.93	0.22	0.80	15.97	Valid

The results of the Performance Management (PM) validity test can be seen in Table 6.

Table 6. Measurement Results Var. Performance Management (PM)

	Question		Estimate	ErrorVar	R^2	T-values	Note
PM1	<- -	PM	0.80	0.47	0.58	0.00	Valid
PM2	<- -	PM	0.94	0.27	0.77	13.39	Valid
PM3	<- -	PM	0.96	0.096	0.91	14.87	Valid
PM4	<- -	PM	0.81	0.59	0.53	10.74	Valid
PM5	<- -	PM	0.95	0.12	0.88	14.64	Valid

The results of the Remote Audit (RA) validity test can be seen in Table 7.

Table 7. Measurement Results Var. Remote Audit (RA)

	Question		Estimate	ErrorVar	R^2	T-values	Note
RA1	<- -	RA	1.08	0.110	0.91	00.00	Valid
RA2	<- -	RA	1.08	0.098	0.92	32.84	Valid

RA3	<- -	RA	1.02	0.098	0.91	31.94	Valid
RA4	<- -	RA	1.12	0.092	0.93	33.89	Valid
RA5	<- -	RA	1.08	0.110	0.91	31.66	Valid
RA6	<- -	RA	1.01	0.180	0.85	26,70	Valid

The results of the Audit Quality (KA) validity test can be seen in Table 8.

Table 8. Measurement Results Var. Audit Quality

	Question		Estimate	ErrorVar	R^2	T-values	Note
KA1	<- -	KA	1.08	0.26	0.82	00.00	Valid
KA2	<- -	KA	1.00	0.29	0.78	19.04	Valid
KA3	<- -	KA	1.04	0.34	0.76	18.56	Valid
KA4	<- -	KA	1.12	0.12	0.91	23.88	Valid
KA5	<- -	KA	0.99	0.19	0.84	20.98	Valid

b. Test the validity and reliability of the estimated value

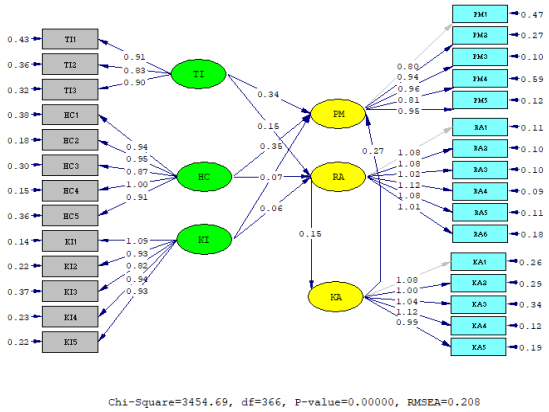

Figure 2. Test the validity and reliability of the estimated value

c. Test the validity of the standardized solution value

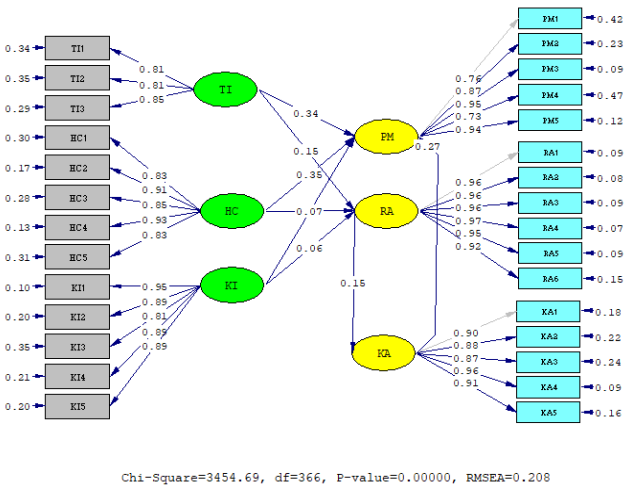

Figure 3. Test the validity of the standardized solution value

10. Value of T-Values

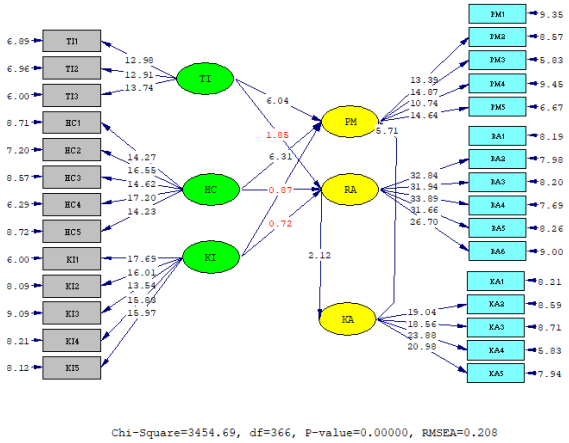

Figure 4. Test the validity of the value of T-Values

Table 9. Measurement Results Var. Audit Quality (KA)

Item-Total Statistics				
	Scale Mean	Scale Variance	Corrected Item-Total Correlation	Cronbach's Alpha
TI1	104,4162	373,142	0,427	0,943
TI2	104,4670	374,046	0,449	0,942
TI3	104,3299	374,334	0,423	0,943
HC1	104,4975	370,466	0,490	0,942
HC2	104,3655	367,641	0,607	0,941
HC3	104,4416	371,411	0,517	0,942
HC4	104,2589	366,734	0,607	0,941
HC5	104,4416	371,462	0,481	0,942
KI1	104,4569	367,198	0,553	0,941
KI2	104,3553	367,322	0,613	0,941
KI3	104,4264	371,052	0,528	0,941
KI4	104,2944	366,821	0,618	0,941
KI5	104,3655	368,947	0,573	0,941

Item-Total Statistics				
	Scale Mean	Scale Variance	Corrected Item-Total Correlation	Cronbach's Alpha
RA1	104,6396	369,721	0,505	0,942
RA2	104,6396	369,619	0,507	0,942
RA3	104,5736	370,042	0,529	0,941
RA4	104,6447	372,149	0,432	0,943
RA5	104,6041	370,873	0,475	0,942
RA6	104,4975	370,037	0,514	0,942
KA1	104,2386	368,305	0,507	0,942
KA2	104,2640	363,440	0,649	0,940
KA3	104,2843	361,868	0,653	0,940
KA4	104,1878	366,643	0,553	0,941
KA5	104,1168	364,532	0,658	0,940
PM1	104,0609	356,986	0,830	0,938
PM2	104,2893	355,339	0,839	0,938
PM3	104,2284	355,136	0,891	0,938
PM4	104,4822	362,251	0,657	0,940
PM5	104,2589	355,356	0,888	0,938

It is known that the reliability statistics show that Cronbach's Alpha is 0.943 and N of items is 29. Furthermore for suitability the model (model fit), namely Chi Square p with a value of 3454.69 (df = 366, p = 0.00) > 0.05 from the standard value, so the model fits. From the root mean square error of approximation (RMSEA) with a value of 0.208. From the output of the lisrel 8.8 calculation, it is known that there are N of Items (the number of items or questionnaire questions) there are 29 items with a Cronbach's Alpha value of 0.943 . Because Cronbach's Alpha value is 0.943 > 0.60, then as the basis for decision making in the reliability test above, it can be concluded that the 29 or all questionnaire items for the variables as a whole are reliable or consistent.

11. Conclusion

Based on the above process, remote auditing has several critical points that determine the effectiveness of the audit:

a. Key Personnel
   Need a designated person (key personnel) as the key to the connection and must available During the entire audit procession, as well as the leadership peak must ready for available During meeting opening and closing, as well as various time during the audit if question appear.
b. Preparation Document

Remote audits are carried out without a visit to see documents directly, then all documents must be prepared as well as possible on certain storage media so that they can be accessed easily during the audit.

c. Device Communication and Connection .
Remote audit far depend on technology and availability internet network , by because that need confirmed that network used in state good. And be sure to test the application or conferencing system prior to the start of the audit and familiarize yourself with its functionality including the availability of the account management team, user id, password as core support for the required communication and connection lines.

d. Security and Confidentiality.
Internet access used must confirmed the safety because documents confidential also can so required during the audit. So need also pay attention to the side security and secrecy document.

e. Availability Team
Audit done by online involving many auditee on site respectively , then need confirmed that all auditee need present appropriate time and use good network.

f. Management time.
The conduct of the audit must based on the audit plan that has been agreed to run by effective and no eat addition time.

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