

The Continuous Auditing and Possibility on Implementation; A Case Study in Local Accounting Public Firm in Indonesia

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Abstract

This article reveals how the possibility of implementing continuous auditing in a local public accounting firm in East Java Indonesia. The COVID-19 pandemic had a consistent impact on the implementation of audits carried out by local public accounting firms due to regulations related to restrictions on mobilization including field audit work that must be carried out. It is explained how the conditions of audit work during the pandemic and whether it is possible to implement continuous auditing as a support for technology development in the local public accounting firm environment from the readiness of the auditors. The method used in this research is case studies that focus on observation and in-depth interviews conducted to reveal possible changes that occur in audit work after the pandemic ends. In the research conducted, it was found that several local public accounting firms that have partners from big-four public accounting firms are ready with the possibility of implementing continuous auditing, while some public accounting firms that have non-big-four partners still need a lot of preparation for change. Some of the obstacles include the lack of training on technology, human resources who are accustomed to manual work systems, human resources who find it difficult to re-learn about technology and human resources who resist change. The originality of this study lies in the object of research where the possibility of continuous auditing can be applied not only to big-four label firms but also to non-big-four public accounting firms on a local scale.

Keywords

Continuous auditing, Local public accounting firm, Technology, Human resources

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Biographies

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