The Challenge of Quality Audit in the 5.0 society

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Abstrak: Panaliten menika gadhah ancas kangge mangertosi kepriye implementasi lan strategi audit jarak jauh ing ngadepi era masyarakat 5.0. ing Badan Pemeriksa Keuangan (BPK RI). Sawetara peraturan wis diterbitake dening BPK kanggo ndhukung implementasine audit jarak jauh, utamane nalika pandemi Covid-19. Panliten iki nggunakake metodhe deskriptif kualitatif kanthi sumber dhata adhedhasar asile studi pustaka, observasi lan wawancara. Saka asil pirembagan kasebut, dhasar audit jarak jauh nduweni tahapan sing padha karo audit konvensional, lan ing praktik, BPK duwe sawetara strategi kanggo nindakake audit jarak jauh saliyane auditor kudu nduweni kompetensi sing cukup kanggo entuk kapercayan saka stakeholder, nguwasani sistem lan informasi. teknologi minangka wujud pangerten babagan risiko. uga kontrol ing lingkungan IT, sawetara aplikasi ndhukung ing implementasine saka audit remot uga wis dikembangaké kalebu pangembangan Big Data Analytics kanggo ndhukung aktivitas audit. Lumantar aplikasi teknologi informasi lan nggunakake big data analytics, BPK RI diajab bisa dadi pusat analisis keuangan negara. Adhedhasar langkah-langkah sing ditindakake BPK RI, bisa didudut yen implementasine metode audit jarak jauh ing BPK RI wis ditindakake kanthi efektif ing taun 2020.
Kata Kunci: Tantangan, Kualitas, Audit, masyarakat 5.0

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