

## Analisis Mitigasi Risiko Audit Akibat Pandemi Covid- 19: Studi Kasus pada Perusahaan Pemilik Mal = Analysis of Audit Risk Mitigation Due to Covid-19 Pandemic: Case Study of Mall Owners

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### Abstrak

COVID-19 merupakan pandemi global yang dapat memengaruhi kondisi perekonomian suatu negara. Dalam rangka mengurangi penyebaran COVID-19 tersebut, pemerintah Indonesia, mengambil langkah melakukan Pembatasan Sosial Berskala Besar (PSBB). Kegiatan PSBB ini menyebabkan pembatasan kegiatan operasional Perusahaan, sehingga berdampak pada menurunnya kinerja keuangan Perusahaan. Salah satu industri yang terdampak dari kegiatan tersebut ialah industri ritel, yakni Pusat Perbelanjaan (Mal). Selain itu, adanya pandemi COVID-19 meningkatkan potensi risiko audit yang mungkin terjadi pada perusahaan. Penelitian ini bertujuan untuk menganalisa penilaian risiko akibat pandemi COVID-19 dan prosedur audit menggunakan Standar Audit yang berlaku. Penulis menggunakan pendekatan studi kasus dan metode kualitatif pada Kantor Akuntan Publik CRN untuk audit pada perusahaan pemilik mal. Teknik pengambilan data menggunakan metode wawancara. Analisa hasil wawancara dan data sekunder dilakukan menggunakan metode analisis deskriptif. Hasil penelitian menunjukkan adanya peningkatan terjadinya risiko karena pandemi COVID-19 dimana terdapat beberapa risiko baru akibat pandemi COVID-19 yang diidentifikasi yakni terkait kelangsungan usaha, keakuratan perhitungan pendapatan dan perhitungan Expected Credit Loss, serta risiko adanya penurunan nilai properti investasi.

.....COVID-19 is a global pandemic that can affect the economic condition of a country. In order to reduce the spread of COVID-19, the Indonesian government has taken steps to carry out Large-Scale Social Restrictions (PSBB). The PSBB activities caused restrictions on the Company's operational activities, which resulted in a decline in the Company's financial performance. One of the industries affected by this activity is the retail industry, namely Shopping Centers (Malls). In addition, the COVID-19 pandemic increases the potential risk that may occur in the Companies. This study aims to analyze the risk assessment due to the COVID-19 pandemic and audit procedures using the applicable Audit Standards. The author uses a case study approach and a qualitative method at the CRN Public Accounting Firm for audits of mall owners. The data collection technique used the interview method. Analysis of the results of interviews and secondary data was carried out using the descriptive analysis method. The results showed that there was an increased risk due to the COVID-19 pandemic where several new risks due to the COVID-19 pandemic were identified, namely related to going concern, the accuracy of income calculations and Expected Credit Loss calculations, and the risk of a impairment of investment property.