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SOFT SKILLS, IN FACING THE NEW NORMAL COVID-19 PANDEMIC IN SAMARINDA CITY COMPANIES

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ABSTRACT
Based on the background, the formulation of the problem that has been stated previously, the objectives of this study are. (1) To find out the Soft Skill Ability that influences the New Normal of the COVID-19 Pandemic. (2) To find out the Management influence on the New Normal of the COVID-19 Pandemic. (3) To find out the Information Technology influence on the New Normal of the COVID-19 Pandemic. (3) To find out the Soft Skill Ability, Management and Information Technology influence on the New Normal of the COVID-19 Pandemic. The research method uses a quantitative approach, with a Multiple Linear Regression Model. The results of the study show that all variables in the study, such as: 1) The Soft Skill ability variable has a positive and significant effect on the New Normal variable of the COVID-19 Pandemic. 2) The management variable has a positive and significant effect on the new normal variable of the COVID-19 pandemic, and 3) The information technology variable has a positive and significant effect on the New Normal variable of the COVID-19 Pandemic. And of the three variables, it shows that the third variable is the one that has a more dominant effect on the New Normal variable of the COVID-19 Pandemic.

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1. INTRODUCTION

The stages of internal auditing begin successively with planning, implementation, and evaluation so that activities in each organizational unit start with planning and then are carried out and continued with an internal audit as an evaluation process that will measure the conformity between planning and implementation with predetermined standards; this process is carried out continuously to be able to make improvements. Internal audits are carried out by people appointed by management and have been provided with training and knowledge [1]; [2]; and[3]. Internal audit implementation should be scheduled [4]; [5].

The coronavirus pandemic caused many institutions and banks to change their forecasts of global economic conditions [6]; [3]. As a result, WFH (work from home) was implemented, implemented because to reduce the spread of the COVID-19 virus by making adjustments in various professions, even one of them in the internal auditor profession, where the audit process is usually carried out offline or face-to-face in examining the company's finances and performance over one year, must be carried out online or remotely due to COVID-19 . A survey of what chief audit executives (CAEs) are doing during this pandemic shows that internal audits are agile in responding to this crisis [7]; [8]. More than half of respondents (56%) stated that they stopped and reduced the scope of current audit engagements.

They only continue essential activities, such as mandatory audits requested by regulators or other stakeholders. In addition to stopping ongoing audits, some respondents also canceled planned audit engagements (45% of respondents), which can be seen in the following figure:

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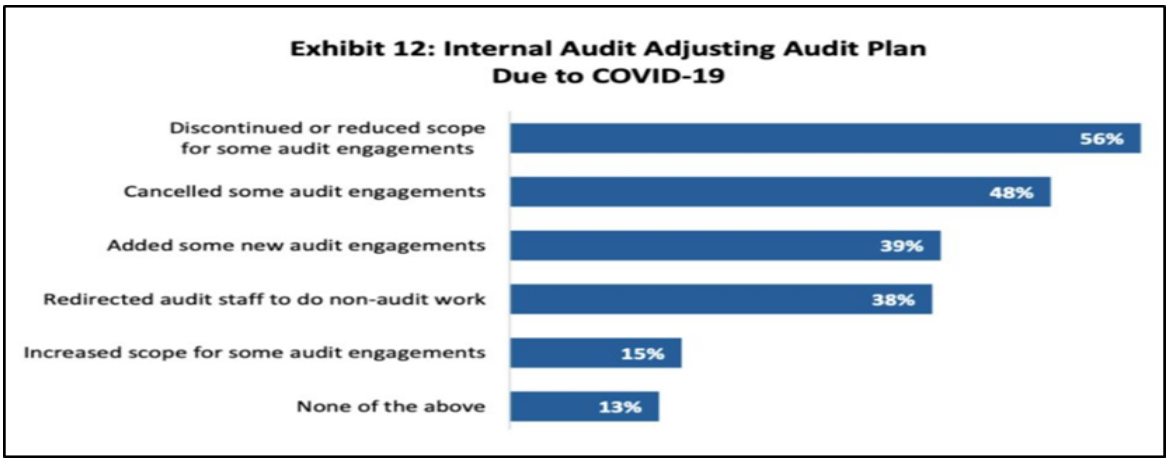

Figure 1. Exhibit 12, Internal Audit Adjusting Audit Plan Due to COVID-19
Source: Internal Audit Education Foundation, 2024

While some audit engagements were canceled, some respondents added new engagements, especially those related to COVID-19 or new risks that emerged or changed after COVID-19 (39% of respondents). In line with this spirit, some respondents expand or increase the scope of some assignments, which are also relevant to changes in organizational conditions (15% of respondents). The new normal is a change in behavior to carry out everyday activities and implement health protocols to prevent the spread of COVID-19, simply continuing the habits developed during lockdown or mass social distancing with restrictions imposed (PSBB). Companies or organizations are affected by this impact until the economic situation worsens and the cost of meeting basic needs increases [9]; [8] .

To deal with changes in circumstances during the new normal of the COVID-19 pandemic, an auditor who has good soft skills, namely the ability to be more dominant and professional, can be appropriately faced when these changes occur because soft skills are abstract (intangible), which include several personal quality abilities such as responsibility, self-confidence, social skills, self control, integrity (honesty) and interpersonal skills such as participation, knowledge sharing, leadership, negotiation skills and the ability to work in a diverse environment [10];[11].

Information technology is a widely recognized general term that describes a tool for creating, converting, storing, communicating, and providing information [12]; [13]. Information technology collects and stores data, converts it into useful information, and informs internal and external decision-makers with valuable information that is relevant, reliable, complete, accurate, and timely [14]; [15].

Soft Skill Ability

Previous research is one of the authors' references so that the author can enrich the theory used in examining the research conducted [16]; [17]. Based on previous research contained in Appendix 1, previous research has similarities and differences between previous researchers, with the results stating that independent IT, communication, and work from home have a significant and positive effect on the quality of internal audit of the Inspectorate Apparatus in supervising Manado city regional finances during the COVID-19 Pandemic [7]; [8]. By this statement, the hypotheses proposed are as follows:

H1: Skill ability positively and significantly affects the New Normal of the COVID-19 Pandemic.

Management Capability

Management is the achievement of organizational goals effectively and efficiently through planning, organizing, leading, and controlling organizational resources [18]; [19]. Furthermore, it defines management as a process for managing something that a group of people or organizations does to achieve goals by working together to utilize their resources [18]; [20]; [21]. Then, it was explained that management provides planning to manage the situation faced by a process that uses methods of science and art to apply the functions of planning, organizing, directing, and controlling the activities and efficient activities of a group of people [20]; [19]. Based on this statement, the hypothesis proposed is:

H2: Management capabilities positively and significantly affect the New Normal of the COVID-19 Pandemic.

1.3 Information Technology

Information technology, which is increasingly advanced now, will facilitate the preparation of financial reports because it has advantages in accuracy and time and has a large storage capacity [22]; [12]. Furthermore, information technology is a widely recognized general term that explains that information technology is a tool for creating, changing, storing, communicating, and providing information [23]; [24]. Based on this explanation. Based on this statement, the hypothesis proposed is:

H3: Information technology positively and significantly affects the New Normal of the COVID-19 Pandemic.

H4: Which of the three variables has a more positive and significant effect on the New Normal COVID-19 Pandemic?

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2. RESEARCH METHOD

An operational definition describes the variables that are analyzed, discussed, and tested for truth. Thus, the operational definition in this study is based on the variables to be studied [25]; [26]. The new Normal COVID-19 pandemic is a condition in which people start new habits after the pandemic and must continue to live side by side with it while adhering to health protocols [27]. Soft skills are the abilities that are more dominant and professionally owned by someone to overcome problems. These skills relate to self-confidence, responsibility, and the ability to process emotions wisely [28]; [29]. Management is the process of organizing planning in an event that occurs to achieve a goal [30]; [31]. Information Technology is a tool humans use to complete work, from storing data to processing and becoming reliable information [32]; [33].

Types and Sources of Data

This study uses quantitative data from respondents' perceptions of statements on a closed-statement questionnaire[33]; [25]. It uses a Likert scale, which is adopted according to explaining that in statistics, all data to be processed must be in numerical form, so the data must be quantitative so that it can facilitate further processing [34]. If using a Likert scale. Then the choices use five alternative answer choices generally used according to [26]; [25] grouping with scores/values: (1) strongly agree value/score = 5, (2) agree value/score = 4, (3) neutral value/score = 3, (4) disagree value/score = 2, and (5) strongly disagree value/score = 1.

Data Source

Data sources are an essential consideration in determining data collection methods. So, the data source used in this research is primary data obtained directly from the source without going through an intermediary [34]; [26]. Primary data in this study were obtained by distributing questionnaires [25]. This questionnaire method is used to obtain information about soft skills, management, and information technology and analyze its influence on the new normal of the COVID-19 pandemic [7]; [8].

Population and Sample

A population is a group of people, events, or everything that has specific characteristics related to research [34]; [26]. This study's population was an internal audit of the Samarinda City company environment, and the sample was representative of several populations to be studied. Researchers used the quota sampling method [25]; [31].

2.4 Sampling Technique

The technique used in this study is Quota Sampling. According to, quota sampling is a non-random sample selection that can be done based on the number of quotas in a target population [28]; [30]. Researchers set the quota in one company at 25 respondents. If each company has a quota of 25 respondents in these seven companies, the total number is 175 respondents.

3. FINDING AND DISCUSSION

Data Description

This study was conducted to determine the effect of soft skills and information technology management on the internal audit of Samarinda City Companies [25]. The population in this study were internal auditors from 7 companies in Samarinda city. Data was collected by distributing questionnaires to each company used as a research site [34]. Researchers handed over the research questionnaire directly to each intended company and returned the completed questionnaires with the agreement of each company [26]. The collected questionnaires were tabulated in Microsoft Office Excel and processed using SPSS for Windows. Data collection was carried out from May 15 to November 5, 2024. An overview of the population data is presented in Table 1.

Table 1. Questionnaire Distribution

No.	Description	Number of People	Percentage
1.	Number of questionnaires distributed	175	100%
2.	Number of returned questionnaires	175	100%
3.	Number of questionnaires that can be processed	175	100%

Source: data processed, 2024

Researchers took a sample of 7 companies located in the city of Samarinda. The questionnaires distributed amounted to 175 pieces. The number of returned questionnaires was 175 pieces or 100% and the questionnaires that could be processed were 175 pieces or 100%.

Table 2. Characteristics of respondents based on age

Description	Number of People	Percentage
21 - 25 Years	30	17.1%
26 - 30 Years	44	25.1%
31 - 35 Years	20	11.4%

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36 - 40 Years	35	20.0%
41 - 45 Years	22	12.6%
> 46 Years	24	13.8%
Total	**175**	**100%**

Source: data processed, 2024

Table 2 shows that the respondents who work as auditors at companies in Samarinda city are 30 people, or with a percentage of 17.1%, aged 21-25 years. Respondents aged 26-30 years, as many as 44 people or with a percentage of 25.1%; respondents aged 31-35 years, as many as 20 people or with a percentage of 11.4%; aged 36-40 years, as many as 20 people or with a percentage of 20.0%, aged 41-45 years as many as 22 people or with a percentage of 12.6%, aged> 46 years as many as 24 people or with a percentage of 13.8%, the majority of respondents who work as auditors in the Company are 26-30 years old, namely 44 people or with a percentage of 25.1%.. Respondents Based on Gender. Characteristics of respondents based on gender can be seen in table 3.

Table 3.Characteristics of respondents based on gender

Gender	Number of Peopl	Percentag
Male	60	34.28%
Female	115	65.72%
Total	175	100%

(Source: data processed, 2024)

Table 3 shows that the number of male respondents is 60 people, with a percentage of 34.28%, and for female respondents, as many as 115 people, with a percentage of 65.72%.

c. Respondents Based on Length of Work

Characteristics of respondents based on length of work can be seen in Table 4.

Table 4. Characteristics of respondents based on length of work

Description	Number of People	Percentage
21 - 25 Years	20	11.42%
26 - 30 Years	23	13.14%
31 - 35 Years	74	29.00%
36 - 40 Years	19	34.00%
41 - 45 Years	39	37.00%
Total	**175**	**100%**

Source: data processed, 2024

Dari tabel 4. diketahui bahwa jumlah responden yang memiliki waktu lama bekerka 1 tahun sebanyak 20 orang dengan presentase sebesar 11,42%, untuk responden yang bekerja 2 tahun sebanyak 23 orang dengan presentase 13,14%, responden yang bekerja 3 tahun sebanyak 74 orang dengan presentase 42,28% responden yang bekerja 5 tahun sebanyak 19 orang dengan presentase 10,86% dan responden yang bekerja 7 tahun se-banyak 39 orang dengan presentase sebesar 22,28%.

Tabel 5. Hasil analisis statistik deskriptif (Descriptive Statistics)

Description	N	Minimum	Maximum	Mean	Std. Deviation
Soft Skill Ability (X1)	175	14	20	17	4,242
Management (X2)	175	14	20	17	4,242
Information Technology (X3)	175	14	20	17	4,242
New Normal COVID-19 Pandemic	175	14	20	17	4,242
Valid N (listwise)	175				

Source: data processed, 2024

Based on table 5 explains that in the Soft-skill Ability variable, the minimum answer of the respondent is 14, and the maximum is 20, with an average total answer of 17 and a standard deviation of 4.242. The respondent's minimum answer management variable is 14 and a maximum of 20, with an average total answer of 17 and a standard deviation of 4.242. For information technology variables, the minimum answer of respondents is 14, and the maximum is 20, with an average total answer of 17 and a standard deviation of 4.242. Variable new expected pandemic, the minimum answer of respondents is 14, and the maximum is 20, with an average total answer of 17 and a standard deviation of 4.242. *3.2 Uji Validitas.*

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The validity test shows the degree of accuracy between the data that occurs on the object and the data that the researcher can collect, a test conducted to measure the validity or validity of a questionnnaire [25]. A questionnaire is said to be valid if the questions on the questionnaire are said to be valid if the questions on the questionnaire can reveal something that will be measured [26]. A test has high validity if the results match the criteria in that they parallel the test and the criteria [34]; [25].

With as many as 175 respondents with sig 5%, the r table value can be obtained through the formula df = n-3, so df = 175-3 = 172, then r table = 0.1488. Each question item can be said to be valid if r count > r table. This can be seen in Corrected Item Total Correlation. To determine the validity level, a test will be carried out using a statistical program, namely SPSS 22.

Table 6. Validity Test Results

No	Variable	Test results	Theory	Conclusion
1	Soft Skill Ability (X1)	0,687	0,300	Valid
2	Management (X2)	0,702	0,300	Valid
3	Information Technology (X3)	0,659	0,300	Valid
4	New Normal COVID-19 Pandemic	0,636	0,300	Valid

Source: processed data, 2024

Based on the data in table 6, it can be seen that each question item has r count > r table (0.1488). Thus, all existing questions can be declared valid.

Reliability Test

The reliability test is the use of a one-shot method or a single measurement where the measurement is only carried out once and then the results are compared with other questions or measure the correlation between the answers to the questions made [25]; [30]. Here the researcher uses SPSS to measure reliability with the Cronbach Alpha (a) statistical test. Furthermore, according to [31]; [30]; [29] defines a variable as reliable if it has a Cronbach Alpha value > 0.6. The calculation of the alpha level is carried out using the SPSS 22 program, which can be seen in table 7.

Table 7 Reliability Test Results

No	Variabel	Cronbach's Alpha	Conclusion
1	Soft Skill Ability (X1)	0,703	Reliabel
2	Management (X2)	0,718	Reliabel
3	Information Technology (X3)	0,656	Reliabel
4	New Normal COVID-19 Pandemic	0,637	Reliabel

Source: processed data, 2024

Based on the data reliability test results in Table 7, the Cronbach's Alpha value for the soft skill variable is 0.703, the management variable is 0.718, the information technology variable is 0.656, and the new standard COVID-19 pandemic variable is 0.637. Thus, the statements in this questionnaire are reliable because they have a Cronbach's Alpha value greater than 0.60. This indicates that each statement item used will be able to obtain consistent data, which means that if the statement is submitted again, the answer will be relatively the same as the previous answer.

Classical Assumption Test

Before conducting a regression test, a classical assumption test is carried out which is useful for determining whether the data used has met the provisions and regression model. The form of the classical assumption test is as follows.

a Normality Test

The normality test used to test normally distributed data is the One Sample Kolmogorov-Smirnov (KS). In the normality test using the Kolmogorov-Smirnov test, if the probability value is > 0.05 then Ho is accepted (normally distributed) while if the probability value is < 0.05 then Ho is rejected (not normally distributed). The results of the normality test using Kolmogorov-Smirnov (KS) can be seen in table 8.

Table 8 Results of the One-Sample Kolmogorov-Smirnov Test for Normality

Information		Unstandardized Residual
N		175
Normal Parameters [a.b]	Mean	,0000000
	Stad. Deviation	1,91542189
Most Statistic Differences	Absolute	,074
	Positive	0,420

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Negative	-,074
Test Statistic	0,740
Asymo.Sig.(2-tailed)	,019[C]
Exact Sig. (2-tailed)	,272
Point Probabilitu	,000

a. Test distribution in Normal
b. Calculated from data
c. Lilliefors Significance Correction

Sumber: data diolah, 2024

b Multicollinearity Test

A multicollinearity test in good research should not show a correlation between independent variables. Multicolonierity can be seen from the tolerance value and variance inflation factor (VIF), [31]; [29] tolerance measures the variability of selected independent variables that are not explained by other independent variables. So, a low Tolerance value is the same as a high VIF value (because VIF = 1 / Tolerance). The cutoff value commonly used to indicate the presence of multicollinearity is a Tolerance value <0.10 or equal to a VIF value> 10. There is no multicollinearity between the dependent variables and vice versa. The following results of the multicollinearity test in this study can be seen in Table 9.

Table 9.Multicolonierity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	13,001	2,555			
	Soft Skills	0,367	0,065	0,353	0,934	1,070
	Management	0,299	0,066	0,284	0,925	1,081
	Information Technology	0,393	0,066	0,363	0,967	1,034

Source: data processed, 2024

Table 9 above shows the results of the multicollinearity test. It can be seen that the tolerance value obtained from each variable is> 0.10. The amount of tolerance owned by these variables is 0.934 for the soft skill ability variable, 0.925 for the management variable, and 0.967 for the information technology variable [34]; [25]. These values can fulfill the condition that there is no correlation between independent variables because the tolerance value of each variable is> 0.10.

In addition, the Variance Inflation Factor (VIF) value in this study is 1.070 for the soft skills ability variable, 1.081 for the management variable, and 1.034 for the information technology variable. This value also meets the other requirement of this multicollinearity test, which is that the VIF value must be below 10. Thus, it can be concluded that there are no symptoms of multicollinearity between the independent variables in this study.

The heteroscedasticity test aims to test whether there is an inequality of variance and residuals from one observation to another in the regression model [26]; [34]. If the variance of the residuals from one observation to another is constant, it is called homoscedasticity; if it is different, it is called heteroscedasticity [31]; [28]; [29]. Glejser Test. This test is used to provide more detailed figures to ascertain whether the processed data is experiencing heteroscedasticity or not [30]; [25]. Conversely, if the results of the Park Test calculation indicate a probability value of signification > 0.05 (Sig. > 0.05), then it does not contain heteros¬dastistas. Based on the above statement, the following can be seen as the results of the heteroscedasticity test, which appears in Table 4.10

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Table 10. Heteroscedasticity Results (Using glejser test) Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	0,705	1,331		0,530	0,597
	Soft Skills	0,136	0,034	0,293	4,038	0,000
	Management	-0,073	0,034	-0,155	-2,130	0,035
	Information Technology	-0,072	0,034	-0,150	-2,101	0,037

a. Dependent Variable: RES2

Source: data processed, 2024

Based on Table 10, all independent variables have a significant value above 0.05. This can be seen from the significance value of the soft skills variable 0.000, the management variable 0.035, and the information technology variable 0.037. Thus, it can be concluded that the regression equation using the Glejser test does not exhibit Heteroscedasticity.

Multiple Linear Analysis

Multiple linear regression analysis is a technique for examining the relationship or influence of one dependent variable on more than one variable.

Table 11. Multiple Linear Regression Test Results Coefficientsa

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized coefficients Beta
1	(Constant)	13,001	2,555	
	Soft Skills	0,367	0.065	0,353
	Management	0,299	0.066	0,284
	Information Technology	0,393	0.066	0,363

Source: data processed, 2023

The regression equation model obtained based on the multiple linear regression test results in Table 11 is as Follows.
Y = 13.001- 0.367 X_(1) + 0.299 X_2 + 0.393X_3 e
Where:
Y = New Normal of COVID-19 pandemic
α0 = Constant
β = Variable Coefficient
X1 = Soft Skill Ability
X2 = Management
X3 = Information Technology e = errorThe multiple linear regression equation can be explained as follows:

1. The constant value of 13.001 can be interpreted as follows: If all independent variables are considered constant, then 13.001 is the dependent variable for the new normal COVID-19 pandemic.
2. The regression coefficient of the soft skill ability variable is 0.367, meaning that an increase in the soft skill ability variable by 1 unit can also increase the new standard variable of the COVID-19 pandemic by -0.367 units. This means that the higher the value of the soft skill ability variable, the higher the new standard COVID-19 pandemic variable, and vice versa, the lower the soft skill ability variable, the lower the value of the new standard COVID-19 pandemic variable.
3. The regression coefficient of the management variable is 0.299, meaning that an increase in the management variable by 1 unit can also increase the new standard COVID-19 pandemic variable by 0.299 units. This means that the higher the value of the management variable, the higher the new standard variable of the COVID-19 pandemic, and vice versa; the lower the management variable, the lower the value of the new standard variable of the COVID-19 pandemic.

The regression coefficient of the information technology variable is 0.393, meaning that an increase in the information technology variable by 1 unit can also increase the new standard COVID-19 pandemic variable by 0.393 units. This means that the higher the value of the management variable, the higher the new standard variable of the COVID-19 pandemic and vice versa.

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Table 12.Results of the coefficient of determination test Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,615a	0,378	0,367	0,66659

a. Predictors: (Constant), Information Technology, Management, Softskill Skills
b.Dependent Variable: New Normal COVID-19 Pandemic
Source: data processed, 2023

The COVID-19 pandemic is 36.7%. While other variables outside this regression model influence the remaining 63.3%. Based on Table 12 above, it can be concluded that the adjusted R Square value is 0.367. This shows that soft skills, management, and information technology abilities affect the new expected COVID-19 pandemic by 36.7%. While other variables outside this regression model influence the remaining 63.3%. b. Partial Test (T-Test)

The t-statistical test is used to determine the effect of each or partial independent variable, namely skills ability, management, and information technology, on the dependent variable, namely the new normal of the COVID-19 pandemic [9]; [8]. Suppose the significance value is <0.05 and t count> from t table 1.9740. In that case, Ha is rejected, and Ho is accepted where the independent variable has a partial influence on the dependent variable. The test results determine the truth of the statement or conjecture hypothesized by the researcher. The t-test results can be seen in Table 13.

Table 13. Uji t test results

Model		Unstandardized Coefficients	Standardized Coefficients	t	Sig.
		B	Std. Error	Beta	
1	(Constant)	13, 001	2,555	5,089	0,000
	Kemampuan Soft skill	0,367	0,065	0,353	5,678	0,000
	Manajemen	0,299	0,066	0,284	4,545	0,000
	Teknologi Informasi	0,393	0,066	0,363	5,940	0,000

a. Dependent Variable: New Normal COVID-19 Pandemic
Source: data processed, 2024

Looking at the SPSS output of the Coefficient results in the t-test (partial) in Table 4.13, which is compared with the t-count with a t-table of 1.97420 obtained from the t-table with df = n-k-1 (175-4-1), namely 170 and alpha 0.05, then the hypothesis test that can be done is.

1. H1: states that soft skills ability affects the new normal of the COVID-19 pandemic. According to the results of the t-test, it shows that the soft skills ability variable obtained a t-count value of 5.678, which is greater than the t-table value of 1.97420, with a significance value of 0.000 smaller than 0.05, so it can be concluded that the soft skills variable has an effect on the new normal of the COVID-19 pandemic, and the first hypothesis is accepted.
2. H2: states that Management affects the new normal of the COVID-19 pandemic. The t-test results show that the Management variable obtained a t-count value of 4.545 in the coefficient table, which is greater than the t-table value of 1.97420. The significance value of 0.000 is smaller than 0.05, which concludes that the Management variable affects the new normal of the COVID-19 pandemic, and the second hypothesis is accepted.
3. H3 states that information technology affects the new normal of the COVID-19 pandemic. According to the t-test results, the information technology variable obtained a t-count value of 5.940, more significant than the t-table value of 1.97420. The significance value of 0.000 is smaller than 0.05, so it is concluded that the information technology variable affects the new normal of the COVID-19 pandemic, and the third hypothesis is accepted. Of the three variables, it turns out that the information technology variable has a more dominant effect on the new normal of the COVID-19 pandemic.

Table 14. Uji Simultaneous Test (F Test)

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	46,483	3	15,494	34,870	.000[b]
	Residual	76,426	172	,444		
	Total	122,909	175			

a. Dependent Variable: *new normal pandemic COVID-19*

Berdasarkan tabel 14.Hasil uji F dapat diketahui bahwa nilai F hitung sebesar 34,870 dengan probabilitas The The significance of 0.000 is smaller than 0.05, and the Fcount> Ftable value is obtained = 34.870> 2.27. From these results, the regression model has a good model fit. This shows that the soft skills, management, and information technology variables (simulan) positively and significantly affect the new normal of the COVID-19 pandemic [7]; [8]. Thus, this research is worth continuing, and in this case, it means that the third hypothesis, which states that soft skills, management, and information technology affect the new normal of the COVID-19 pandemic, is accepted.

Discussion

Based on the research analysis results described above, the discussion will then be carried out on the analysis. This discussion is made by looking at the relationship that occurs as proof of the hypothesis raised in this study [8]; [9]. Theories and empirical research results that previous studies have carried out will be used in research discussions; whether the theory and empirical research results support or contradict the results of hypothesis testing carried out by research and the limitations of this research will also be stated [35]. The following is a discussion of this study's hypothesis testing results [36]; [37]. The results of hypothesis testing that the author has carried out starting from the variables (Soft skills, management, and information technology) with the total data of 175 questionnaires used; the discussion below is carried out.

3.6.1 Soft Skill Ability Affects the New Normal of the COVID-19 Pandemic

Pandemic COVID-19. According to the t-test results, the soft skill ability variable obtained a t-count value of 5.678, greater than the t-table value of 1.97420, with a significance level value of 0.000 smaller than 0.05. The results of this study are supported by research that states that soft skills affect the New Normal of COVID-19 [25]. According to the results of these calculations, it can be concluded that the ability of soft skills has a positive and significant effect on the new standard variable of the COVID-19 pandemic [9]; [8].

3.6.2 Management/X2 Affects the New Normal of the COVID-19 Pandemic

The test results show that (Management/X2) has an effect on the New Normal of the COVID-19 Pandemic. The calculation results show that the significance level value of 0.000 is smaller than 0.05. The results of this study are supported by research that states that management has a significant effect on the new normal of the COVID-19 pandemic [9]; [38]; [39]. According to the results of these calculations, it can be concluded that management has affected the new normal of the COVID-19 pandemic [7]; [9].

Information Technology Affects the New Normal of the COVID-19 Pandemic

The test results show (Information Technology / X3) positively and significantly affects the New Normal of the COVID-19 Pandemic [8]; [7]; [40]. The calculation results show that the significance level value of 0.000 is smaller than 0.05. This shows that the information technology variable positively and significantly affects the new standard variable of the COVID-19 pandemic [8]; [35]. The results of this study are supported by the results of research conducted, which states that the information technology variable has a positive and significant effect on the new normal of the COVID-19 pandemic [9]; [41]; [35]. In addition, the results of this study state that of the three variables above, the variable that has a dominant effect on the New Normal variable of the COVID-19 pandemic is the information technology variable.

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