

ABSTRAK

**IMPLEMENTASI *INTERNATIONAL STANDARDS ON AUDITING*
(ISA) dan DAMPAKNYA PADA KUALITAS AUDIT**
(Studi Kasus di Kantor Akuntan Publik Afiliasi dan Lokal)

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Tujuan dari penelitian ini adalah untuk mengetahui perbedaan implementasi ISA antara kantor akuntan publik afiliasi dan kantor akuntan publik lokal serta mengetahui pengaruh implementasi ISA terhadap kualitas audit yang dihasilkan.

Jenis penelitian ini adalah studi kasus. Teknik pengumpulan data yang digunakan adalah kuesioner dan dokumentasi. Teknik analisis data yang digunakan adalah analisis deskriptif dan analisis regresi linear sederhana.

Hasil penelitian menunjukkan bahwa kantor akuntan publik afiliasi lebih mengimplementasikan ISA dibandingkan kantor akuntan publik lokal. Implementasi ISA berpengaruh terhadap kualitas audit yang dihasilkan.

Kata Kunci: *International Standards on Auditing*, kualitas audit, audit

ABSTRACT

**THE IMPLEMENTATION OF INTERNATIONAL STANDARDS
ON AUDITING (ISA) and ITS IMPACT ON AUDIT QUALITY**

(A Case Study on Affiliated and Local Public Accounting Firms)

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The purpose of this research is to determine the differences of ISA implementation between affiliated and local public accounting firms and to determine the influence of ISA implementation to the audit quality.

The type of this research was a case study. The data collection techniques used were questionnaire and documentation. The data analysis techniques used were descriptive analysis and simple linear regression analysis.

The results showed that affiliated public accounting firm had more significant influenced to ISA compared with the local one. ISA implementation influenced the quality of audit.

Keywords: International Standards on Auditing, the audit quality, auditing