Aini Setiabudi, S.Ak.[1], Rini Ratnaningsih, SE. M.Ak[2]

THE IMPLEMENTATION OF INTERNATIONAL STANDARDS ON AUDITING (ISA) AND AUDITORS EXPERIENCE ON AUDIT QUALITY
(Empirical Study of KAP Registered in East Jakarta Area)

1st Aini Setiabudi, S.Ak, 2nd Rini Ratnaningsih, SE. M.Ak

Sekolah Tinggi Ilmu Ekonomi Indonesia

Jakarta, Indonesia

ainisetiabudi95@gmail.com; rini_ratnaningsih@stei.ac.id

Abstrak - *This study aims to determine whether the application of ISA affects the audit quality, whether the auditor's experience influences the audit quality on KAP registered in the East Jakarta area. The independent variables in this study are the application of ISA and the auditor's experience. The dependent variable in this study is audit quality.*

This research uses a quantitative approach associative research. The study population was all auditors of the Public Accountant Firm in the Central Jakarta area registered in the IAPI Directory. The sampling technique used was purposive sampling. Population data and research samples were 60 auditors who were respondents. The data analysis method used is linear regression analysis which uses a significance level of 0.05. The data used in this study are primary data. Data collection techniques using questionnaires that are delivered directly to the Public Accountant Office in East Jakarta. Hypothesis testing using the coefficient of determination (R2), simultaneous f test and partial test (t-test).

The results of the study concluded that (1) the application of ISA has a positive and significant effect on audit quality, (2) audit experience has a positive and significant effect on audit quality, (3) the application of ISA and auditor experience simultaneously (simultaneously) has a positive and significant effect on audit quality.

Keywords: Implementation of International Standards on Auditing (ISA), Auditor Experience, and Audit Quality

I. INTRODUCTION

International standard financial reports are financial reports that are not only reliably used in their country of origin but are also capable of reliably when used on an international scale. Auditing is very helpful for company owners in checking the possibility of faud as well as providing accurate and reliable information, in choosing an auditor or a Public Accounting Firm (KAP) must have mastered the latest standards in the scientific context of auditing that has been recognized by International Standards, namely International Auditing and Assurance Standards Board (IAASB). IInternational Auditing and Assurance Standards Board (IAAS) is a body formed by The International Federation of Accountants (IFAC).

The auditor in the engagement must be responsible for auditing. To make it easier for auditors to audit, auditors must carry out an application, namely implementing the International Standards on Auditing (ISA). Application is an action taken to achieve the desired goal. One attempt to achieve in order to avoid fraud, the auditors will implement the International Standards on Auditing (ISA) based on the audit quality applied by the KAP.

Audit quality is very important, because high quality is expected to produce relevant and reliable financial reports as a basis for decision making. One of the efforts to improve audit quality in Indonesia is by applying the latest auditing standards that refer to the International Standards

On Auditing (ISA) by the Indonesian Institute of Certified Public Accountants (IAPI).

Another factor that is also important in influencing audit quality is audit experience. According to Martini (2011), it is explained that an inexperienced auditor will make a bigger mistake than an experienced auditor. The length of time someone works as an auditor is an important part that affects the quality of the audit. With the added work time, the auditors will gain new experiences.

Dysfunctional audit behavior can be caused by personal characteristics of an auditor (internal factors) and situational factors when conducting an audit (factor external). Therefore, public accountants must emphasize the examination of their financial statements by emphasizing the risks found by the auditors in providing opinions on the companies they examine. So that in performing their duties, auditors must pay attention and apply.

II. THEORITICAL REVIEW

2.1. Definition of Audit

Audit (Auditing) is a form of attestation. Attestation is a written communication that explains a conclusion regarding reliability and written assertions which are the responsibility of the other party (Agoes, 2018: 2). Auditing is carried out by an auditor whose task is to determine whether the representations (assertions) are really reasonable, with the aim of ensuring that the level of association between these assertions is in accordance with the established criteria. In evaluating the reasonableness, the auditor must gather evidence supporting the assertion.

2.2. Definition of Auditor

Auditor is a public accountant who provides services to the audit to examine financial statements in order to be free from misstatements (Mulyadi, 2013: 1).

Meanwhile, according to Tuanakotta (2014), auditors are people who carry out audits in auditing financial statements, usually partners who lead the engagement (engagement partner) or team members, or depending on the context or KAP).

2.3. International Standards on Auditing (ISA)

Auditing standards are general guidelines to help auditors fulfill their professional responsibilities in auditing historical financial statements. This standard covers considerations regarding professional quality such as competence and independence, reporting requirements, and evidence (Arens, 2014: 36).

International Standards on Auditing (ISA) is one of the auditing standards issued by the International Auditing and Assurance Standards Board (IAASB) which was formed by the International Federation of Accountants (IFAC). IFAC is the accounting professional organization in the world, with 167 member organizations in 127 countries, representing more than 2.5 million accountants worldwide. Indonesia in adopting the ISA is a form of commitment as a member of the G-20 which can encourage each of its members to use standards international profession.

2.4. Experience of Auditors

Experience is an important attribute an auditor must have because audit experience affects the accuracy of the auditor's assessment of the evidence required.

According to Mulyadi (2013: 24) states that the auditor's experience is a combined accumulation of everything obtained through interaction. So it can be concluded that the experience of an auditor is a person who has expertise in the field of auditing who is always learning from past events.

2.5. Audit Quality

A systematic audit examination is a major step to obtain quality audit results. According to Arens (2014: 59) audit quality is how to notify audit findings and report material misstatements in

financial statements.

Meanwhile, according to Coram et al. (2008) stated that audit quality is how likely it is for an auditor to find unintentional / intentional errors from the company's financial statements, as well as how likely the findings are then reported and included in his audit opinion (Junaidi, 2016: 9).

***Image** 2.1*
Conceptual Framework

International Standards on Auditing (ISA) (X_1)

Audit Qualitty (Y)

Auditors Experience (X_2)
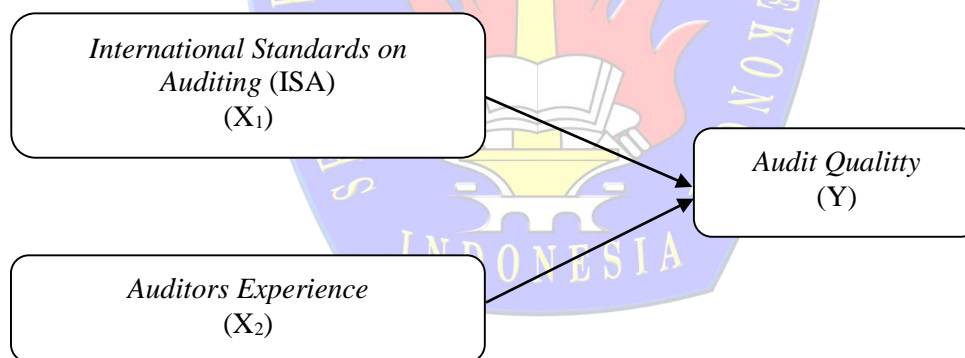
III. *METHOD OF RESEARCH*
3.1. *Research Strategies*

The strategy that will be used in this research is associative strategy. Associative strategy is a strategy that is carried out to find the relationship between the independent variable and the dependent variable which aims to determine the relationship and influence of the two variables, including the independent variable is a variable that has a role to influence and the dependent variable is the variable that is influenced (Sugiyono, 2017: 11).

This research uses descriptive research, the method used in this research is using a questionnaire with a quantitative approach.

3.2. *Research Population and Sample*
3.2.1. *Research Population*

Population is a set of object or subject values, either the results of calculations or measurements that contain information that you want to know and then draw conclusions (Sugiyono, 2017:80). The population in this study were all external auditors at the Public Accounting Firm (KAP) located in the East Jakarta area which is registered with the Indonesian Institute of Public Accountants (IAPI).

3.2.2. *Research Sample*

The sample is part of the number and characteristics possessed by the population whose results can represent the whole (Sugiyono,2017: 81). The sampling used in this research is purposive sampling, which is a technique of determining by means of sampling based on certain considerations, especially the considerations given by a group of experts or experts (Sanusi, 2011: 95).

The number of population that the researchers know is currently 45 KAP registered in the IAPI and the samples in this study, namely 9 KAP from the East Jakarta area.

3.3. *Data and Data Collection Methods*

This study uses data based on its classification,namely using primary data which is the data source that can be obtained directly. So, to get primary data, researchers did by distributing questionnaires.

Based on the data used, researchers will collect data based on the source directly to the auditor to ensure its accuracy.In distributing the questionnaire, a cover letter was also included with an explanation of the objectives in the study.

3.4. *Data Analysis Method*

Data analysis is a process of simplifying data into a form that is easier to read and interpret, using the data analysis method in this research is descriptive statistical test, data quality test, multiple linear analysis, and classical assumption test, it is hoped that more measurement results will be obtained. accurate regarding the response given by the respondent. To perform data processing in this study, researchers will use the help of the Statistical Program for Scientist (SPSS) software version 25.

IV. *Results and Discussion of Research*
4.1. *Place and Time Of Research*

The type of data used by the research is primary data which is obtained directly from the source and based on the scale determined by the research in the questionnaire. The data collection technique used a questionnaire that had been prepared, the research data collection was carried out on a Likert scale with answers from strongly disagree, disagree, agree to strongly agree. The data source of this research is the total score obtained from filling out the questionnaire that has been filled out by the auditors at KAP in East Jakarta, who act as respondents in this study. The distribution and collection of research questionnaires was carried out from September 20 to October 2, 2019.

The samples that were collected in this study were as many as auditors who worked in KAP in the East Jakarta area. It can be seen that the questionnaire that the researchers succeeded in distributing was 60 out of all the questionnaires that were distributed, there were no questionnaires that were not returned or the rate of return was 100% and the rate of return that could be analyzed was 100%.

Table 4.1
Questionnaire Distribution Data

NO.	The Name of East Jakarta Public Accounting Firm	The Number of Questionnaires Distributed	The Number of Questionnaires Returned	The Number of Questionnaires That can be Processed
1.	KAP Doli, Bambang, Sulistiyanto, Dadang, & Ali	10	10	10
2.	KAP Drs. Bambang Sudaryono & Rekan	4	4	4
3.	KAP Haryono, Junianto, & Asmoro	10	10	10

4.	KAP Abdul Aziz Fiby Ariza	10	10	10
5.	KAP Drs. Suhartati & Rekan	3	3	3
6.	KAP Freddy & Rekan	5	5	5
7.	KAP Drs. Yuwono H & Rekan	5	5	5
8.	KAP Haryo Tienmar	8	8	8
9.	KAP Chatim, Atjeng, Sugeng & Rekan	5	5	5
	Total	60	60	60

Sumber: Data Primer yang diolah, 2019

4.2. *Data Quality Test Results*
4.2.1. *Validity Test Results*
Based on the results of the validity test, it shows that the variables of the application of the International Standards on Auditing (ISA), auditor experience, and audit quality, that all statement items are declared valid because they have a correlation greater than the r_{tabel} namely 0,254.

4.2.2. *Reliability Test Results*
Based on the results of the reliability test, it shows that each variable produces a Cronbach's alpha value greater than 0.70. Thus, it can be concluded that all questionnaire items on the variables of Implementation of International Standards on Auditing (ISA), Auditor Experience (PA), and Audit Quality (KA) are declared reliable.

4.3. *Classical Assumption Test*
4.3.1. *Multicollinearity Test Results*
Based on the Centered VIF column, it can be seen that ISA and the experience of auditors have a value less than 10, which is as big as 1,810 and has a tolerance (TOL) value of not less than 0.1, which is 0.553. So it can be concluded that the three variables do not experience multicollinearity problems.

Table 4.2
Multicollinearity Test Results

| Coefficients[a]			
		Collinearity Statistics	
Model		Tolerance	VIF
1	ISA	.553	1.810
	PA	.553	1.810
a. Dependent Variable: KA			

Sumber : Data primer diolah dengan SPSS 25, 2019

4.3.2. *Heteroscedasticity Test Results*

Based on the heteroscedasticity test using the Scatter Plot test it has shown that the data points are spread above and below or around the number 0. The dots do not cluster only above or below and the spread of data points does not form a wavy pattern that widens then narrows back. So it can be concluded that the data does not experience heteroscedasticity.

Image 4.1
Heteroscedasticity Test Scatter Plot Graph
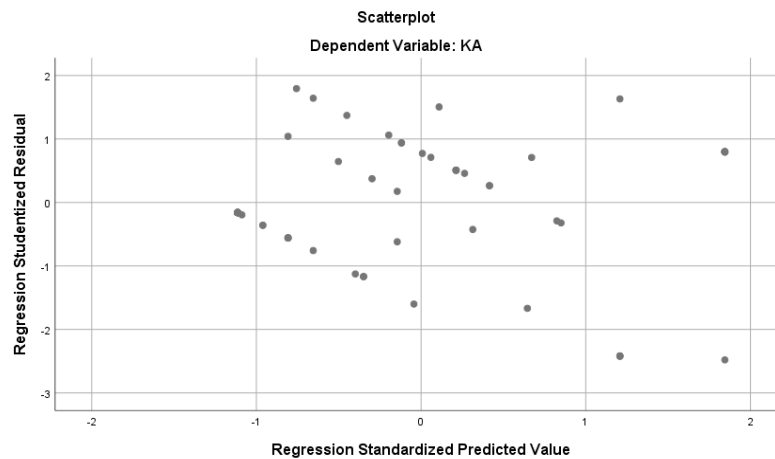
4.3.3. *Normality Test Results*

From the results of the Kolmogorow-Smirnov Goodnes of Fit test, the value (Asymp. Sig) is 0.070 which means more than 0.05. So it can be concluded that the residuals are normally distributed, which means that the basic assumptions about normality have been met.

Table 4.3
Results of the One-Sample Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		60
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.24771526
Most Extreme Differences	Absolute	.110
	Positive	.097
	Negative	-.110
Test Statistic		.110
Asymp. Sig. (2-tailed)		.070[c]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Sumber : Data primer diolah dengan SPSS 25, 2019

4.4. *Hypothesis Test Results*
4.3.1. *Linear Regression Analysis Test Results*

$$Y= 3.715 + 0.250\ X1 + 0.292\ X2$$

The first regression equation shows a constant value of 3,715 indicating an increase in the audit quality variable (Y) if the independent variables of ISA implementation (X1) and auditor experience (X2) are considered constant.

The independent variable for the application of ISA (X1) has a regression coefficient with a positive direction of 0.250 which indicates that each value of the independent variable on the application of ISA increases by 1%, while the independent variable of auditor experience (X2) is constant, so the dependent variable on audit quality (Y) will experience an increase of 25%.

The independent variable of auditor experience (X2) has a regression coefficient with a positive direction of 0.292 which indicates that each value of the independent variable is the experience of the auditor increased by 1%, while the ISA application variable (X1) is constant, the dependent variable audit quality (Y) will increase by 29.2%.

Table 4.4
Regresi Linier Berganda

	Coefficients[a]					
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	T	Sig.
1	(Constant)	3.715	1.663		2.234	.029
	ISA	.250	.061	.442	4.081	.000
	PA	.292	.074	.428	3.955	.000
a. Dependent Variable: KA						

Sumber : Data primer diolah dengan SPSS 25, 2019

4.3.2. *Coefficient of Determination (R^2)*

The coefficient of determination shows the RS quare value of 0.631 or 63.1%. This shows that the proportion of the independent variable applying the ISA (X1) and the experience of the auditor (X2) affects the audit quality (Y) by 63.1%. While the remaining 36.9% (100% - 63.1%) is influenced by other variables that are not in the regression model.

Table 4.5
Koefisien Determinasi (R^2)

	Model Summary[b]			
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.794[a]	.631	.618	1.26942
a. Predictors: (Constant), PA, ISA				
b. Dependent Variable: KA				

Sumber : Data primer diolah dengan SPSS 25, 2019

4.3.3. *Simultaneous F Test Results*

The feasibility test of the model can be seen by looking at the sig value with the hypothesis:

H_0= The application of the ISA and the experience of the auditors do not affect audit quality

H_3= *The application of ISA and the experience of auditors have an effect on audit quality.*

Sig . F (Statistic) of 0.000 is smaller than the significance level of 0.05 and the value of F statistical> from F table is 48,756> 3.16 so it can be concluded that the estimated regression model can be used to explain the effect of the relationship between the independent variables of the application of ISA (X1) and the experience of auditors (X2).

The conclusion in this research is that accepting H3 means that the application of ISA and the experience of auditors have an effect on audit quality.

Tabel 4.6
Simultaneous F Test Results

ANOVA[a]					
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	157.133	2	78.566	48.756	.000[b]
	Residual	91.851	57	1.611		
	Total	248.983	59			
a. Dependent Variable: KA						
b. Predictors: (Constant), PA, ISA						

Sumber : Data primer diolah dengan SPSS 25, 2019

4.3.4. *Persial T Test Results*

1. H1 = *The application of the ISA has an effect on audit quality*

Sig. variable application of ISA (X1) <critical probability value (α = 5%) of 0.000 <0.05 and the value of t count> t table is 4.081> 2.00247, so the independent variable of application ISA (X1) has a significant effect on the audit quality variable (Y). The conclusion in this study is to accept H1, namely the application of ISA has an effect on audit quality.

2. H2 = *The audit experience matters on audit quality*

Sig. the audit experience variable (X2) <critical probability value (α = 5%) of 0.000 <0.05 and the value of t count> t table which is 3.955> 2.00247, so the independent variable of audit experience (X2) has a significant effect on the variable of audit quality (Y). The conclusion in this study is to accept H2, that is, audit experience has an effect on audit quality.

Tabel 4.7
Persial T Test Results

Coefficients[a]						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	T	Sig.
1	(Constant)	3.715	1.663		2.234	.029
	ISA	.250	.061	.442	4.081	.000
	PA	.292	.074	.428	3.955	.000
a. Dependent Variable: KA						

Sumber : Data primer diolah dengan SPSS 25, 2019

4.5. *Discussion of Findings*

i. ***The Effect of ISA Implementation on Audit Quality***

The results of the partial significance test that have been carried out show that the independent variable ISA application (X1) has a prob value of 0.000 which is smaller than 0.05, which means

that the independent variable applying the ISA (X1) has an effect on audit quality. The regression coefficient for the independent variable application of the ISA (X1) of 0.250 shows a positive sign. This shows that the variable of applying ISA (X1) has a positive relationship with the dependent variable on audit quality.

ii. *Effect of Auditor Experience on Audit Quality*

The results of the partial significant test that have been carried out show that the independent variable auditor experience (X2) has a prob value of 0.000 which is smaller than 0.05, which means that the independent variable auditor experience (X2) has an effect on audit quality. The regression coefficient for the independent variable auditor experience (X2) of 0.292 shows a positive sign. This shows that the auditor experience variable (X2) has a positive relationship to the audit quality dependent variable.

iii. *Effect of ISA Implementation and Auditor Experience on Audit Quality*

The result of the simultaneous significant test / F that has been done shows that the independent variablethe application of ISA (X1) and the experience of the auditor (X2) has a prob value of 0.000 which is smaller than 0.05, which means that the independent variable applying the ISA (X1) and the experience of the auditor (X2) has an effect on audit quality. The proportion of the influence of the independent variable application of ISA (X1) and the experience of the auditor (X2) on the audit quality variable (Y) is 63.1% while the remaining 36.9% (100% -63.1%) is influenced by other variables that are not in the regression model.

The results showed that simultaneously or simultaneously the independent variable of ISA application (X1) and auditor experience (X2) had an effect on audit quality, this could occur because according to Coram et al. (2008) stated that audit quality is the likelihood of an auditor finding unintentional / intentional errors from the company's financial statements, as well as how likely the findings are then reported and included in the audit opinion. Therefore, the quality of the audit must depend on the technical ability of the auditor which is represented in the experience, professional education, and independence of the auditor in maintaining his mental attitude.

Table 4.8
Hypothesis Test Results

Proposed Hypothesis	The Result
H1= The application of ISA has an effect on audit quality	*Received*
H2= The experience of the auditors have an affect on audit quality	*Received*
H3= The application of the ISA and the experience of the auditors have an affect on audit quality	*Received*

Sumber : Data primer diolah dengan SPSS 25, 2019

V. *CONCLUSION AND SUGGESTIONS*

a. *Conclusion*

Based on the results of the hypothesis in this study, it shows that the ISA application variable has a significant effect on the quality of audits working in public accounting firms in the East Jakarta area. So that in order to produce quality financial reports to interested parties, it is highly recommended for auditors to implement ISA properly. The better the auditors in applying the ISA, the better the resulting audit quality.

Based on the results of the hypothesis in this study, it shows that the auditor experience variable has a significant effect on the quality of audits working in public accounting firms in East Jakarta. This can be

due to the fact that an auditor who has higher experience can provide quality service results and with high quality, reliable financial reports will be produced.

Based on the results of the hypothesis in this study, it shows that the variables of the application of the ISA and the experience of the auditors on the quality of audits who work in public accounting firms in East Jakarta. The results of this study indicate that audit quality must depend on the technical ability of auditor which are represented in experience, professional education, and auditor independence in maintaining their mental attitude. To produce good audit quality, an auditor uses the experience he has in order to be able to understand the financial condition and financial statements of his client, and properly apply International Standards on Auditing (ISA) in order to help the auditor reduce audit failures that may arise during the audit.

b. *Suggestion*
1. *Academic*
   a. *This research was only conducted within a very small population, namely in East Jakarta. So researchers expect further research to be carried out as a whole. For example in all areas of Jakarta which might represent auditors in Jakarta.*
   b. *Given the limitations of research in terms of available time, it is advisable to further researchers to be more active in searching and collecting data in order to get perfect data and KAP that gives good responses. Suppose, by means of take advantage of the response of friends or relatives who work at KAP to participate as respondents or by calling and visiting the KAP directly to be the sample, so that the level of responsiveness desired by the researcher can be achieved.*

2. *Practitioner*
   a. *To the Public Accounting Firm (KAP), it is appropriate to plan a good audit approach in setting audit standards based on International Standards on Auditing (ISA), so that audit work can produce better audit quality.*
   b. *In terms of auditor experi ence, the statement that the government requires auditors who have just completed their formal education to immediately undergo technical training and obtain a professional degree have practical experience in the field of general auditing of financial statements. It can be seen how important experience is for an auditor. This can be used as a consideration for East Jakarta KAP to continue providing training for its auditors, providing opportunities for junior auditors to seek professional experience under supervision of senior auditors who are more experienced.*
   c. *The parent of the public accounting profession, in this case, is actually biased to take the role of issuing regulations to establish strict rules regarding the latest audit standard provisions that must be used by KAP, so that the quality of the audits produced in each KAP that carries out audit procedures can be better when used by users of the results of an audit process.*

c. *Limitations of Problems and Further Research Development*
Researchers have limitations in this study that can be taken into consideration for further research, including:

1. *This study uses a very limited research object, both in terms of the number of respondents and the scope of the area, namely only KAP in East Jakarta.*
2. *The timing of the distribution of the questionnaires was inaccurate because it was carried out in late September to early October which was a Busy Session for the Public Accounting Firm (KAP), so this resulted in most of the Public Accounting Firm (KAP) rejecting the research questionnaire.*
3. *This study is to measure audit quality in implementing ISAs when carrying out the audit process.*

Aini Setiabudi, S.Ak.[1], Rini Ratnaningsih, SE. M.Ak[2]

VI. DAFTAR REFERENSI

Agoes, Sukrisno. 2018. Auditing: Petunjuk Praktis Pemeriksaan Akuntan Oleh Akutan Publik. Edisi 5. Buku 1. Jakarta: Salemba Empat.

Arens, Alvin A, Randal Elder J, dan Mark S Beasley. 2014. Auditing dan Assurance. Jakarta: Erlangga. Edisi 15. Jilid 1.

Alleyne, Philmore, dan Roszaini Haniffa. 2019. Does Group Cohesion Moderate Auditors' Whistleblowing Intention'. Jurnal Mahasiswa Unversity of the West Indie, Cave Hill. Vol. 34. No. 69-90.

Anwar, Sanusi. 2011. Metode Penelitian Bisnis. Jakarta: Salemba.

Boolaky, dan T Soobaroyen. 2017. Adoption Of International Standards on Auditing:Do Institutional Factor Matter?. Jurnal Managerial Auditing.Vol. 21. No. 1-61.

Djamil, Nasrullah. 2005. Factor-Faktor Yang Mempengaruhi Kualitas Audit Pada Sektor Public Dan Beberapa Karakteristik Untuk Meningkatnya. Jurnal Mahasiswa STIE Nasional Bajarmasin.

Elder, Randal J, Mark S Beasly, Alvin A Arens, dan Amir Abadi Jusuf. 2011. Jasa Audit Dan Assurances: Pendekatan Terpadu (Adaptasi Indonesia). Buku 1. Jakarta: Salemba Empat.

Firdaus, Rizalnur, dan Adri Putra Nugraha. 2019. Studi Literatur: Audit ManggunakanInternational Auditing And Assurance Standards (ISA). Jurnal Universitas Wismawardhana dan Universitas Brawijaya: Malang. Vol. 26. No.1.

Ghattas, Peter. T. Sooberoyen, Oliver Marnet. 2018. Analysis The Adaptation of Intrnational Standards on Auditing (ISA) in Developing Countries: The Role of Big Four Affiliates.Journal University of Essex-Essex Business School.

Ghozali, Imam. 2016. Aplikasi Analisis Multivariete Dengan Progrsm IBM SPSS 23. Edisi 8. Cetakan Ke VIII. Semarang: Badan Penerbit Universitas Diponegoro.

Harahap, Devianti Yunita, dan NR Handiani Sucianti. 2017. Pengaruh Pelaksanaan Standar Audit Berbasis Internasional Standards on Auditing Terhadap Kualitas Audit. Junal Mahasiswa Universitas Padjajaran. Vol. 9. No. 55-72.

Hery. 2019. Auditing: Dasar-Dasar Pemeriksaan Akuntansi. Jakarta: PT. Grasindo.

Hery. 2017. Auditing and Asurance: Integrated and Comprehensive Edition. Jakarta: PT. Grasindo.

Junaidi, dan Nurdiono. (2016). Kualitas Audit: Perspektif Opini Going Concern. Edisi 1. Yogyakarta: Andi.

Kusumawardhani, Agustina Prima. 2015. Implementasi Internationa Standards on Auditing (ISA) dan Dampaknya Pada Kualitas Audit. Skripsi Mahasiswa Universitas Sanata Dharma: Yogyakarta.

Natalia, Michelle. Kemenkeu Dukung Penerapan Standards Akuntansi Keuangan Pada 1 Januari 2020. Diunduh tanggal 9 Mei 2019. https://ekbis.sindonews.com/read/1402922/178/kemenkeu-dukung-penerapan-standar-akuntansi-keuangan-pada-1-januari-2020-1557418492

Mulyadi. (2013). Auditing. Salemba Empat. Bandung. Pertama.Yogyakarta : Pustaka Baru Press.

Mulyadi. 2014. Auditing. Edisi 6. Jakarta: Salemba Empat.

Sari, Caecilia Mesian Anggit. 2016. Pemetaan Penerapan Standar Audit Berbasis ISA Pada Kantor Akuntan Publik Didaerah Istimewah Yogyakarta. Jurnal Mahasiswa Universitas Atma Jaya:Yogyakarta. Vol. 28. No.19-33.

Sekaran, Umar dan Roger Bougie.(2014). Research Methods for Business. UK: Wiley.

Shbeilat, Mohammad K. 2019. International Standards on Auditing No. 260 and Audit Quality: Evidence From Jordan. Jurnal Mahasiswa Universitas Tafila Technical: Jordan. Vol. 12. No. 4.

Sugianto, Danang. 2019. BPK akan Panggil Auditor Laporan Keuangan Garuda.https://finance.detik.com/bursa-dan-valas/d-4524301/bpk-akan-panggil-auditor-laporan-keuangan-garuda.

Sugiyono. 2017. MetodePenelitian kuantitatif, kualitatif, dan R&D. Bandung: Alfabeta.

Taruna, J.C Tukiman. (2017). Anlisis Organisasi Dan Pola-Pola Pendidikan. Semarang: Universitas Katolik Soegijapranata.

Tuanakotta, Theodorus M. 2014. Audit Berbasis ISA (International Strandards on Auditing). Jilid 1. Jakarta: Salemba Empat.

Yasin, Muhammad, Budi Artinah, dan Mujennah. 2018. Analysis of Internal Control in Enhancing Performance's Accountability in Local Government Work Unit through Risk-Based Audit (ISA). Jurnal Mahasiswa STIEI: Banjarmasin. Vol. 64. No. 80-87.

Zulhaimin, Hanifa, R. Nelly Nur Apandi, dan Alfira Sofia. 2016. Kualitas Audit Dan ReportingAggresiveness Studi Pada Periode Awal Penerapan International Standards on Auditing (ISA). Jurnal Mahasiswa Universitas Pendidikan Indonesia: Bandung. Vol. 10. No. 2.