

**PENGARUH KOMPETENSI, INDEPENDENSI DAN ETIKA TERHADAP  
KUALITAS AUDIT PASCA PENERAPAN  
*INTERNATIONAL STANDARDS ON AUDITING (ISA)***  
**(Studi Empiris Pada Kantor Akuntan Publik di Daerah Istimewa Yogyakarta)**

***THE INFLUENCE OF COMPETENCE, INDEPENDENCE AND ETHICS TO  
THE AUDIT QUALITY POST INTERNATIONAL STANDARDS ON  
AUDITING (ISA) IMPLEMENTATION***  
***(Empiric Study on Public Accounting Firms in Daerah Istimewa Yogyakarta)***



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