

ABSTRACT

This study is to analyze the influence of auditor knowledge, experience, audit tenure, pressure from client, peer review, non-audit services, and the ethics on the audit quality post ISA implementation. The subject is the auditors that have work on the public accountant firms in Daerah Istimewa Yogyakarta. There are 41 samples from 6 public accountant firms which have been chosen by using purposive sampling method. The analyze data technique use uji asumsi klasik, validity test, reliability test, normality test, multicollinearity test, and heteroskedastisity test. The hypothesis in this study is using multiple regression.

The result of this study shows (1) The auditor knowledge has positive influence on the audit quality post ISA implementation, (2) The experience has no influence on the audit quality post ISA implementation, (3) audit tenure has no negative influence on the audit quality post ISA implementation, (4) The client pressure has negative influence on the audit quality post ISA implementation, (5) peer review has no positive influence on the audit quality post-ISA implementation, (6) non-audit services has no negative influence on the audit quality post ISA implementation, and (7) The ethics has no positive on the audit quality post ISA implementation.

Key Word: *Competence, Independence, Auditor Knowledge, Experience, Audit Tenure, Pressure from Client, Peer Review, Non-Audit Services, Ethics, Audit Quality, International Standards On Auditing.*