

INTISARI

Penelitian ini bertujuan untuk mengevaluasi kesesuaian International Standards on Auditing (ISA) dengan penerapannya di kantor akuntan publik. Penelitian dilakukan dengan mengumpulkan dokumen terkait atas audit laporan keuangan entitas dan melakukan wawancara kepada pemimpin, supervisor, dan auditor senior di Kantor Akuntan Publik Drs. Inaresjz Kemalawarta. Selanjutnya dilakukan analisis data menggunakan model yang diperkenalkan oleh Miles dan Huberman dan kesesuaian antara standar audit dengan penerapannya diolah menggunakan metode deskriptif persentase. Hasil penelitian menunjukkan bahwa pelaksanaan audit atas laporan keuangan di Kantor Akuntan Publik Drs. Inaresjz Kemalawarta sudah cukup sesuai, yaitu sebesar 82,93%. Namun, terdapat beberapa standar yang tidak bisa diterapkan karena sebagian besar entitas yang diaudit oleh Kantor Akuntan Publik Drs. Inaresjz Kemalawarta merupakan entitas kecil dan menengah.

Kata kunci: audit laporan keuangan, kantor akuntan publik, standar audit

ABSTRACT

This study is aimed at evaluating the suitability of the International Standards on Auditing (ISA) application in the public accounting firm. The study was conducted by collecting relevant documents on the entity's financial statement audit and by conducting interviews with leader, supervisor, and senior auditors of Drs. Inaresjz Kemalawarta's Public Accountant Firm. Furthermore, analysis of data was conducted using the model introduced by Miles and Huberman and the rate of suitability between standard audit and its application was measured using descriptive methods percentage. The results show that the implementation of the audit standards on financial statements found in Drs. Inaresjz Kemalawarta's Public Accounting Firm is already suitable, amounting to 82.93%. Yet, there are some standards that could not be applied because the majority of the audited entities by Drs. Inaresjz Kemalawarta's Public Accounting Firm are small and medium enterprises.

Keywords: financial statement audit, public accounting firms, auditing standards