



# FAKULTAS

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No.: /Ka.Div/10/Div.Perpust/III/2019

Bismillaahirrahmaanirrahiim.

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Judul Karya Ilmiah	:	The Influence Of Competency, Audit Tenure, Time Budget
		Pressure And Task Complexity Toward Quality Of Audit

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## THE INFLUENCE OF COMPETENCY, AUDIT TENURE, TIME BUDGET PRESSURE AND TASK COMPLEXITY TOWARD QUALITY OF AUDIT

#### A BACHELOR DEGREE THESIS

By:

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Defended before the Board of Examiners On April, 2019 and Declare Acceptable

Examiner 1,

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April 30th, 2019

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April 30th, 2019

Yogyakarta, April 30<sup>th</sup>, 2019 International Program Faculty of Economics Universitae 151m Indonesia Dean,

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EXO

# THE INFLUENCE OF COMPETENCY, AUDIT TENURE, TIME BUDGET PRESSURE, AND TASK COMPLEXITY TOWARD QUALITY OF AUDIT

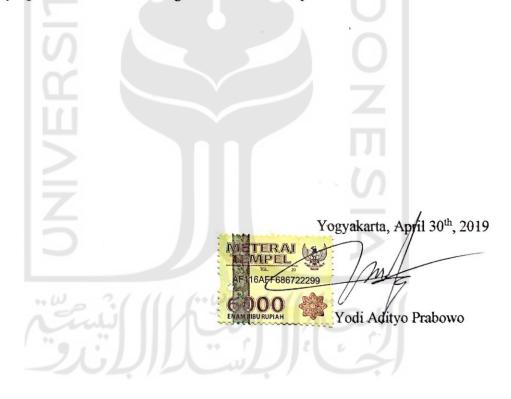
Written by:

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#### **DECLARATION OF AUTHENTICITY**

Hereby I declare the originality of the thesis; I have not presented someone else's work to obtain my university degree, nor have I presented someone else's words, idea or expectations without any acknowledgements. All quotations are cited and listed in references of the thesis.

If in the future this statement is proven to be false, I am willing to accept any sanction complying with the determined regulation or its consequence.



# ACKNOWLEDGEMENT Assalamu'alaikum warrahmatullahi wabarakatuh

<u>مِأَلِلَّهِ ٱلْجَمِنِ الْجَ</u>يْمُ

All praises and the biggest gratitude belong to Allah SWT, the Lord and the Creator of everything in this universe for His blessings and mercy to help the researcher finish the research that has been done entitled **The Influence of Competency Audit Tenure, Time Budget Pressure, and Task Complexity Toward Audit Quality.** This research was conducted to fulfill the requirements for completing the bachelor's degree (S1) in the International Program, Faculty of Economics, University of Islam Indonesia. Additionally, *Shalawat* and greetings of the writer addressed to Prophet Muhammad SAW who has given his instructions to make use of life for eternal happiness in the hereafter.

The process of preparing this thesis certainly cannot be separated from the help and support from various parties. Therefore, on this occasion the researcher would like to express his gratitude to:

- 1. Allah SWT who has given His mercy, health, convenience and every single blessing to the researcher to finish this thesis on time.
- 2. My beloved Mom, Indira Dwi Hartiningsih I would not finish this thesis if it wasn't because your infinite support and believes you put on me. Your kindness and life knowledge you taught me with gentleness and love, which led me to become a better person for myself and for everyone surround me

as well as your prayers that never broke up for your children to always be good and right. My wonder woman in real life is my beloved mom.

- 3. My beloved daddy, Suryo Martono, who always motivates and gives life direction to me to be a better and successful person. Moreover, all the sacrifices he made for me to get the best education and a better life for now and the future. Thank you for being my role model this whole time and you are my real hero dad.
- 4. My dearest sister, Mita Cahyani and their family for your advices for me especially for this university life and love you've given to me. You and your family is the one my spirit to finish my thesis.
- 5. My beloved brother, Satrio Wibisono, thank you so much for your support even though we only meet twice or once a year but I will always miss you my brother
- 6. Johan Arifin, S.E., M.Si., Ph.D as the thesis content advisor, who guided me with patience and diligence until the completion of this thesis.
- 7. Willy Prasetya as the language advisor who has provided advices and suggestions about good writing in the process of preparing this thesis.
- 8. All the lecturers and staff in the International Program, Faculty of Economics, Universitas Islam Indonesia for all guidance, knowledge and kindness given so far.
- 9. My very best partners Ayunda Salsabilla, Austine Faria Kusuma, Rendy Hapsoro, Dwipa Rahardia, Taufan Bagas Lefinso and Aryestantya Fikri D, I'm not sure if you have given your love to me or not but I would like to say

thank you for always be there. You enlighten my life inside or outside the university. I'm thankful and grateful to have you by my side all this time especially during this thesis writing process. Especially for Austine, Rendy, Ary, and Taufan are my favorite partner in playing PUBG, without them might be we never got chicken dinner.

10. All parties that cannot be mentioned one by one who genuinely help and support me.

Wassalamualaikum warrahmatullahi wabarakatuh.

Yogyakarta, April 16th, 2019

Yodi Adityo Prabowo

# LIST OF ABBREVIATIONS

КАР	: Public Accountant Firm (Kantor Akuntan Publik)
SPAP	: Public Accountant Professional Standard (Standar professional
	Akuntan Publik)
IAI	: Indonesian Institute of Accountants (Ikatan Akuntan Indonesia)
BPK	: Supreme Audit Board (Badan Pemeriksa Keungan)
WDP	: Unqualified Opinion (Wajar Dengan Pengecualian)
WTP	: Qualified Opinion (Wajar Tanpa Pengecualian)
SPKN	: State Financial Audit Standards (Standar Pemeriksaan Keungan
	Negara)
LKPD	: Government Report (Laporan Kerja Pemerintah Daerah)
DPRD	: Regional People's Representative Council (Dewan Perwakilan
	Rakyat Daerah)
LHP	: Audit Report (Laporan Hasil Pemeriksaan)
SKPD	: Regional Work Units (Satuan Kerja Pemerintah Daerah)