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Bismillaahirrahmaanirrahiim.

Assalamu'alaikum wr. wb.

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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:

Yodi Adityo Prabowo

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

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Yogyakarta, April 30th, 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

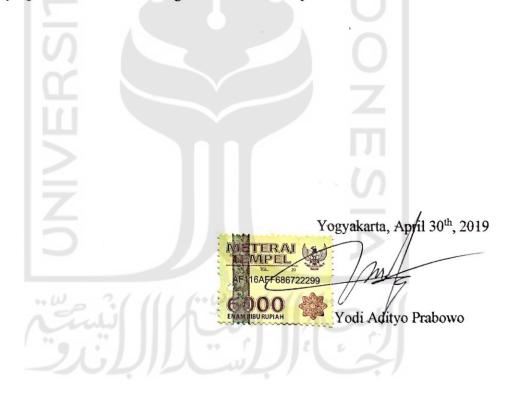
Written by:

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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.



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<u>مِأَلِلَّهِ ٱلْجَمِنِ الْجَ</u>يْمُ

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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)