

**DETERMINAN AUDIT JUDGMENT AUDITOR PEMERINTAH PADA  
AUDIT LAPORAN KEUANGAN PEMERINTAH DAERAH  
(Studi pada BPK Perwakilan Provinsi Jawa Tengah dan BPK Perwakilan  
Provinsi DIY)**

**DETERMINE AUDIT JUDGMENT GOVERNMENT AUDITORS IN AUDIT  
OF LOCAL GOVERNMENT FINANCIAL REPORT  
( Study on BPK Representative of Central Java Province and BPK  
Representative of DIY Province)**



Oleh:  
**EDWIN HERIYANTO**  
20140420220

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