



**FAKULTY OF ECONOMIC AND BUSINESS**

**TRISAKTI UNIVERSITY**

**THESIS**

**EFFECT COMPETENCY, INDEPENDENCE AND AUDITOR PROFESSIONAL  
SKEPTICISM AUDITOR ABILITY TO FRAUD DETECTION IN FINANCIAL  
STATEMENTS**

**(EMPIRICAL STUDIES AT THE PUBLIC ACCOUNTANT OFFICE IN  
JAKARTA)**

**Submitted by :**

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**SUBMITTED IN PARTIAL FULFILLMENT OF  
THE REQUIREMENT FOR THE AWARD OF  
A BACHELOR DEGREE IN ECONOMIC**

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