Analysis the Changes Opinion on Qualified be Dis... Gov...cal ...ty)

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Abstr...

The pu...he Supren...e Local C...ve model ...lay of data, t...and intervi...R) and the Int... conclu...f the changes Opinion report examination Supreme Audit Board, is an aspect of behavior (Ethics). Thus the conclusion of the study; Behavior (ethics) dishonest is a major factor Changes opinion report Supreme Audit Board of Qualified opinion be Disclaimer opinion As the application of this research in the future, it is recommended to formulation of the action plan to the Unqualified Opinion. Through Team Supervise and monitoring implementation of action plan for improvement of Internal Control System and completion finding Auditor, as well improving the competence of personal financial management, on education through training administration and Regional Financial Accounting.

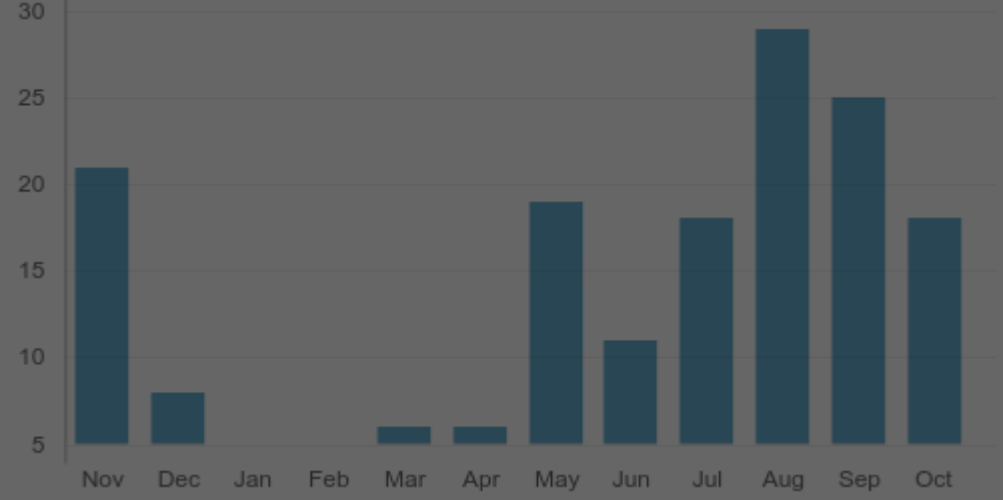
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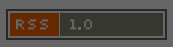
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