

**THESIS**

**THE EFFECT OF PROCEDURAL REMOTE AUDIT, COMPETENCE, AND  
PROFESSIONAL SKEPTICISM ON THE QUALITY OF AUDIT DURING A  
PANDEMIC  
(STUDY AT PUBLIC ACCOUNTING FIRM IN JAKARTA)**



By:

Damar Haryo Kusumo

SIN:C1I018011

**MINISTRY OF EDUCATION, CULTURE, RESEARCH, AND  
TECHNOLOGY  
UNIVERSITAS JENDERAL SOEDIRMAN  
FACULTY OF ECONOMICS AND BUSINESS  
INTERNATIONAL ACCOUNTING  
2022**

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To accomplish qualification for achieving a bachelor's degree in Accounting in the  
Faculty of Economics and Business, Universitas Jendral Soedirman



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Damar Haryo Kusumo  
SIN:C11018011

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