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SPIRITUAL INVESTMENT: AN IMAGINARY DIALOG INVESTMENT IN THE PERSPECTIVE OF PSAK NO. 13 AND A SPIRITUAL PERSPECTIVE: CONCEPTUAL STUDIES

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This article aims to examine the concept of investing in the perspective of PSAK No. 13 with a spiritual perspective. The two concepts with two different *mashab* that based on different philosophical grounding that certainly will lead to different implementations in the end. Imaginary dialogue method is considered able to express these differences in a way that is more relaxed with the depiction and metaphors from master to disciple. This method is also believed to provide different shades of methods typically (monologue) that has been done by previous researchers

Keyword: *investment, psak no. 13perspective, spiritual perspective, god consciousness*

EFFECT OF INDEPENDENCE ON JOB SATISFACTION GOVERNMENT AUDITORS AT BPK REPRESENTATIVE SULAWESI PROVINCE

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Profession public accountant (Auditor) is a profession of public trust. Public confidence in the quality of public accounting services would be higher, if the profession is to apply high quality standards for the implementation of professional work carried out by members of the profession. This study aims to determine whether the auditor independence affect the satisfaction of government auditors BPK Representative of South Sulawesi province. Collecting the data using primary data obtained through questionnaires. The population is the auditors of BPK Representative of South Sulawesi province. The study used sampling techniques, saturated. Data analysis was done by using simple regression techniques. The results showed that the hypothesis is accepted because the test results were positive and significant on hypotheses. The influence that arises in job satisfaction of auditor, conversely decrease auditor's of auditors will be followed by an increase of in job satisfaction. This study is limited to the object of independence that would be followed by a decrease in job satisfaction. This study is limited to the object of research. Researchers only research on auditors working in BPK RI Representative of South Sulawesi province alone, so it is possible the existence of differences in the results, discussion or research conclusions for different objects.

Keywords: *independence, auditor, job satisfaction, profession*