SUMMARY

THE INFLUENCE OF FINANCIAL STATEMENT AND QUALITY OF AUDITOR AS AGAINST AUDITOR’S OPINION IN PUBLIC COMPANIES FOR AUDIT PERIOD YEAR 1 AUGUST 2010-31 JANUARY 2012 (STUDY OF LISTED COMPANIES UNDER LQ 45 OF BURSA EFEK INDONESIA (BEI))

The influence of financial statement and quality of auditor as against auditor’s opinion in public companies for audit period year 1 August 2010-31 January 2012 (study of listed companies under LQ 45 of Bursa Efek Indonesia (BEI)) created by Ifeanyi Richard Izuagwu

Subject: Quality financial statement, quality of auditor, quality of auditor’s opinion
Subject Alt: Quality financial statement, quality of auditor, quality of auditor’s opinion
Keyword: Quality financial statement; quality of auditor; quality of auditor’s opinion

Description:
This study aims to determine the effect of influence of quality financial statement and quality of auditor as against quality of auditor’s opinion. Auditors’ opinion in this study is expected to reflect the true financial condition of a company that actually is without any profit manipulation practices that may mislead users of report on profit. Audit is expected to limit the practice of earnings management and help maintain and enhance public confidence in the statements of such report. But the effectiveness of auditor and the ability to detect earnings management depends on the quality of the Big Four Auditors with Non Big Four, and the quality of financial reporting can be based on existing Income Smoothing by Companies assessed by Index Eckel.

Method of data analysis used is a statistical method that uses first, Binary. Hypothesis that is used in Logistic Regression to determine the effect of auditor quality and quality of financial reporting simultaneously on both subjective audits. Hypothesis used to determine the quality of financial statement influence over opinion audit/profit. Last, hypothesis used will be to determine the effect of quality of auditors on audit opinion in giving report of profit.

From this research, conclusion is that there are several companies that are tagged in LQ 45 1 August 2010-1 January 2012 to take action against flattening profit. Result of first test using alternative hypothesis acceptance means, shows that quality of the auditor and quality of financial reporting simultaneously are significant to alternative opinions of audit on profit analysis. Result shows that both first and second binary, using test alternative hypothesis reveals that both receives quality of financial reporting significantly and affected subjective audit.

Third test of alternative hypothesis shows that a rejection means that the quality of the auditor does not have a significant effect on audit opinion on profit report.

Description Alt:
This study is aimed to determine the effect of influence of quality financial statement and quality of auditor as against quality of auditor’s opinion. Auditors’ opinion in this study is expected to reflect the true financial condition of a company that actually is without any profit manipulation practices that may mislead users of report on profit. Audit is expected to limit the practice of earnings management and help maintain and enhance public confidence in the statements of such report. But the effectiveness of auditor and the ability to detect earnings management depends on the quality of the Big Four Auditors.
with Non Big Four, and the quality of financial reporting can be based on existing Income Smoothing by Companies assessed by Index Eckel.

Method of data analysis used is a statistical method that uses first, Binary. Hypothesis that is used in Logistic Regression to determine the effect of auditor quality and quality of financial reporting simultaneously on both subjective audits.

Hypothesis used to determine the quality of financial statement influence over opinion audit/profit. Last, hypothesis used will be to determine the effect of quality of auditors on audit opinion in giving report of profit.

From this research, conclusion is that there are several Companies that are tagged in LQ 45 1 August 2010-1 January 2012 to take action against flattening profit.

Result of first test using alternative hypothesis acceptance means, shows that quality of the auditor and quality of financial reporting simultaneously are significant to alternative opinions of audit on profit analysis.

Result shows that both first and second binary, using test alternative hypothesis reveals that both receives quality of financial reporting significantly and affected subjective audit.

Third test of alternative hypothesis shows that a rejection means that the quality of the auditor does not have a significant effect on audit Opinion on profit report.

iii

Contributor : Retna Suliati

Date Create : 10/07/2013

Type : Text

Format : pdf

Language : Indonesian

Identifier : UEU-Undergraduate-200712124

Collection : 200712124

Call Number : 657.3

Source : Undergraduate theses economy faculty

Relation Collection : Universitas Esa Unggul

COverage : Sivitas Akademika Universitas Esa Unggul

Right : Copyright ©2013 by UEU Library. This publication is protected by copyright and per obtained from the UEU Library prior to any prohibited reproduction, storage in a re transmission in any form or by any means, electronic, mechanical, photocopying, reco For information regarding permission(s), write to UEU Library

Full file - Member Only

If You want to view FullText...Please Register as MEMBER

Contact Person:
Astrid Chrisafi (mutiaraadinda@yahoo.com)
Annisa (annisa@esaunggul.ac.id)

Thank You,

Astrid (astrid.chrisafi@esaunggul.ac.id)