

ABSTRACT

Title : Analysis of influential factors on the appointment of the Big Four and Non Big Four of service public accounting firm (KAP)

Name : Ria Risti Fauzi

Study Program : Accounting

This study aims to examine the Analysis of Factors that Influence the Appointment of Big Four and Non Big Four of the service public accounting firm (KAP) in the Banking Industry Registered on the Indonesia Stock Exchange (IDX).

This research is in the form of causality, the data source used is secondary data. The sample of this study is the banking industry for the period 2013-2017. The unit of analysis used is the industry in finance. The data analysis technique is purposive sampling. The analytical tool used is Binary Logistic Regression.

The results of this study indicate that Company Size, Foreign Ownership Structure, and Corporate Credit have a simultaneous effect on the appointment of Big Four and Non Big Four of the service public accounting firm (KAP) with a significant value of $0.003 < 0.05$. Partially the size of the Company has no effect on the appointment of Big Four and Non Big Four of the service public accounting firm (KAP) with a significant value of $0.394 > 0.05$. Struktural Foreign Ownership has no significant effect on the appointment of Big Four and Non Big Four KAPs with significant values of $0.321 > 0.05$, and Corporate Credit has a positive and significant effect on the appointment of Big Four and Non Big Four of the service public accounting firm (KAP) with a significant value of $0.015 < 0.05$.

Key words :

Firm Size, Foreign Ownership Structure, Corporate Credit and the appointment of Big Four and Non Big Four the service public accounting firm (KAP).