

Pengaruh opini auditor atas laporan keuangan terhadap price earnings ratio pada perusahaan go public yang terdaftar di PT Bursa Efek Jakarta

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Abstrak

Public companion's financial statements are often used as basis for investment decision making by investors. One of the financial informations used by investors, as assumed in this research, is earning per share (EPS). Investor's decisions on stock trading are reflected by the stock prices. The relationship between EPS and the stock prices is formulated by the price earnings ratio (PER). On the other hand as decision making information, the financial statements should be fairly presented based on the generally accepted accounting principles (GAAP). The fairness of financial statements is stated by an independent auditors's opinion. Former researches conducted by others stated that auditor's opinion has been used by the investors for their investment decision making. Our reserach tries to observe the effect of auditor's opinion of the financial statement to the price earnings ratio (PER) in Jakarta Stock Exchange listing companiens. Using the boxplot, normality test, correlation test and sample independent, this research lead to the conclusion that auditor's opinion of the financial statements has no effect on the price earning ratio (PER)