

## Perbedaan persepsi kualitas audit antara KAP Big 4 dan KAP non big 4 = Perceived audit quality difference between big 4 audit firm and non big 4 audit firm

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### Abstrak

Skripsi ini bertujuan untuk menganalisis perbedaan persepsi kualitas audit yang dihasilkan KAP Big 4 dan KAP Non Big 4. Persepsi kualitas audit diukur dengan kecenderungan auditor dalam menerbitkan opini going concern, manajemen laba yang dilakukan manajemen, dan ex ante cost of equity capital.

Hasil penelitian menunjukkan bahwa terdapat beberapa perbedaan persepsi kualitas audit antara KAP Big 4 dan KAP Non Big 4 yaitu pada manajemen laba yang dilakukan perusahaan dan ex ante cost of equity capital. Tidak terbukti terdapat perbedaan dalam kecenderungan auditor menerbitkan opini going concern.

.....This research aims to analyze the difference in the perceived audit quality between Big 4 Audit Firm and Non Big 4 Audit Firm. Perceived audit quality is measured by the tendency of auditors to issue going concern opinion, earnings management made by the company, and the ex ante cost of equity capital.

The results showed that there were differences in the perceived audit quality between Big 4 Audit Firm and Non Big 4 Audit Firm on the earnings management by the company and the ex ante cost of equity capital.

There is no difference in the tendency of auditors issued a going concern opinion.