

Kualitas pelaporan keuangan: Berbagai faktor penentu dan konsekuensi ekonomis

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Abstrak

The research aimed to discuss the determining factors and the economic consequences of financial reporting quality in Indonesian capital market. Those determining factors are innate, performance, company risk and industry risk. The financial reporting quality was measured on the following attributes: relevance, timeliness, and conservatism, whereas the economic consequence was measured on the asymmetric information. The research employed three steps of test: (1) test whether the attributes of financial reporting quality are different with each other; (2) analyze the determining factors of financial reporting quality; (3) test the effect of financial reporting quality in the stock market, in terms of the relationship between asymmetric information and the financial reporting quality. The result of the first test showed that all of the attributes of financial reporting quality are different with each other. The analysis of determining factors showed that sales volatility, firm performance, and classification of the industry had a significant relationship with the attributes of financial reporting quality. The other variables, such as operation cycle, firm size, company risk, liquidity, and leverage, had no significant relationship with the attributes of financial reporting quality. The economic consequence test resulted that the attributes of financial reporting quality had a significant relationship with the asymmetric information