

Analisis pengaruh reputasi auditor, umur perusahaan, struktur kepemilikan, dan jenis industri terhadap pengungkapan informasi keuangan melalui website perusahaan = Analysis the effect of auditor reputation, firm age, ownership structure, and industry classification towards financial disclosure through company website

Ari Kristian, author

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Abstrak

Penelitian ini memberikan bukti empiris atas pengaruh reputasi auditor, umur perusahaan, struktur kepemilikan, dan jenis industri terhadap pengungkapan informasi keuangan melalui website perusahaan (IFR). Hasil pengujian atas sampel perusahaan non keuangan yang terdaftar di BEI selama tahun 2010 menunjukkan bahwa reputasi auditor dan jenis industri berpengaruh terhadap IFR, sedangkan umur perusahaan dan struktur kepemilikan perusahaan tidak berpengaruh. Selain itu ada variasi substansial dalam kualitas dan tingkat penerapan IFR. Beberapa perusahaan mengungkapkan hanya sebagian laporan keuangan, sementara perusahaan yang lain mengungkapkan laporan keuangan lebih lengkap dalam website perusahaan.

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This research provides empirical evidence on the effect of auditor reputation, firm age, ownership structure, and industry classification on the disclosure of financial information through the company website (IFR). Test results on samples of non-financial companies listed on the Stock Exchange during 2010 showed that the auditor's reputation and industry classification affect the IFR, while the company's age and structure of corporate ownership has no effect. In addition there is substantial variation in the quality and level of application of the IFR. Some companies disclose only part of their financial statements, while other companies are more fully disclose their financial statements in the company's website.