

Pengaruh tingkat kelengkapan pengungkapan laporan tahunan terhadap biaya atas pinjaman dengan ukuran perusahaan, reputasi auditor dan times interest earned ratio sebagai variabel pemoderasi : penelitian pada perusahaan manufaktur yang terdaftar di BEI = The influence of the level of completeness of annual report's disclosure to the cost of debt with the size of the company, the reputation of the auditor and the times interest earned ratio as a moderating variables

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Abstrak

[ABSTRAK

Skripsi ini menguji mengenai hubungan tingkat kelengkapan pengungkapan laporan tahunan di tahun 2010 terhadap biaya atas pinjaman perusahaan di tahun 2011. Pengujian ini menggunakan ukuran perusahaan, reputasi auditor dan times interest earned ratio sebagai variabel pemoderasi. Tujuan dari pengujian ini adalah untuk melihat pengaruh pengungkapan terhadap biaya atas pinjaman. Semakin baik tingkat pengungkapan, maka biaya atas pinjaman yang diperoleh semakin rendah. Selain itu, ingin melihat apakah ukuran perusahaan, reputasi auditor dan times interest earned ratio dapat berperan sebagai variabel pemoderasi antara pengungkapan dan biaya atas pinjaman. Sampel penelitian yang digunakan adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2010. Hasil pengujian menunjukkan bahwa pengungkapan pada tahun 2010 memiliki pengaruh negatif terhadap biaya atas pinjaman pada tahun 2011. Selain itu, diperoleh kesimpulan bahwa ukuran perusahaan, reputasi auditor dan times interest earned ratio berpengaruh negatif dengan biaya atas pinjaman. Ukuran perusahaan dan times interest earned ratio dapat berperan sebagai variabel pemoderasi. Akan tetapi berperan dalam memperlemah hubungan negatif antara independen dan dependen. Sedangkan reputasi auditor tidak berpengaruh signifikan terhadap biaya atas pinjaman, dan tidak dapat berperan sebagai variabel pemoderasi.

ABSTRAK

This thesis regards the relationship of the level of completeness of annual report's disclosure in 2010 to the cost of debt's companies in 2011. This test uses the size of the company, the reputation of the auditor and times interest earned ratio as the moderating variables between disclosure and the cost of debt. The purpose of this test is to see the influence of the disclosure to the cost of debt. It means if the level of disclosure is good then the cost of debt is obtained the lower in the next period. In addition, it's also want to see if the size of the company, the reputation of the auditor and times interest earned ratio can be used as a moderating variables. The samples of this research are the manufacturing companies listed on the Indonesia Stock Exchange in 2010. The test results indicate that the disclosure in 2010 have a negative effect to the cost of debt in 2011. It's also obtained the conclusion that the size of the company, the reputation of the auditor and times interest earned

ratio are effected negatively with the cost of debt. The size of the company and times interest earned ratio can be used as moderating variables regression, but are weakening the negative relationship between independent and dependent variable. While the auditor reputation do not effect significantly to the cost of debt, and it can't be used as the moderating variable. , This thesis regards the relationship of the level of completeness of annual

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