

Pengaruh adopsi international financial reporting standard ifrs terhadap audit reporting lag; studi perusahaan manufaktur yang terdaftar di BEI =
The effect of international financial reporting standard ifrs adoption on audit reporting lag empirical studies on listed manufacturing company in Indonesia Stock Exchange

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh adopsi International Financial Reporting Standard (IFRS) terhadap audit reporting lag di perusahaan manufaktur di Indonesia tahun 2008-2012. Pengujian dalam penelitian ini menggunakan model data panel yang diregresikan dengan regresi linear berganda. Hasil penelitian menunjukkan terdapat pengaruh negatif antara adopsi IFRS terhadap audit reporting lag pada perusahaan manufaktur di Indonesia.

This study aimed to examine the effect of the adoption of International Financial Reporting Standards (IFRS) on manufacturing companies in Indonesia in 2008-2012. This research uses a panel data model that has regressed by multiple linear regression. The results showed that there is negative relation between IFRS adoption on audit reporting lag in manufacturing companies in Indonesia.