

Pengaruh corporate governance perception index tenure kantor akuntan publik dan ukuran kantor akuntan publik terhadap kualitas laba perusahaan yang terdaftar pada corporate governance perception index periode 2008-2012 = The effect of corporate governance perception index auditor tenure auditor size to earnings quality of listed companies in the corporate governance perception index 2008-2012 period

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh Corporate Governance Perception Index, Tenure KAP, Ukuran KAP terhadap kualitas laba perusahaan public yang terdaftar pada pemeringkatan Corporate Governance Perception Index yang dilakukan oleh The Indonesian Institute for Corporate Governance (IICG) periode 2008-2012. Kualitas laba dalam penelitian ini diproksikan dengan nilai akrual diskresioner dengan model Kohtari et al. (2005) yang diadopsi oleh Jiang et al (2008). Hasil penelitian ini menunjukkan bahwa Corporate Governance Perception Index berpengaruh signifikan positif terhadap kualitas laba. Sedangkan Tenure KAP, Ukuran KAP tidak memiliki pengaruh yang signifikan terhadap kualitas laba perusahaan yang terdaftar pada pemeringkatan Corporate Governance Perception Index yang dilakukan oleh The Indonesian Institute for Corporate Governance (IICG) periode 2008-2012.

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This research aims to examine the impact of Corporate Governance Perception Index, Auditor Tenure, Auditor Size To Earnings Quality of Listed Companies in Corporate Governance Perception Index (CGPI) conducted by The Indonesian Institute for Corporate Governance (IICG) 2008-2012 period. Earnings quality in this research measured by discretionary accruals developed by Kohtari et al (2005) which is adopted by Jiang et al (2008) as the proxy of earnings quality. The results show that Corporate Governance Perception Index tends to impact positively and significantly on earnings quality. However, Auditor Tenure and Auditor Size do not have significant impact on earnings quality of companies which listed in the Corporate Governance Perception Index (2008-2012 Period).