

Analisis pengaruh reputasi underwriter, reputasi auditor dan auditor spesialis industri terhadap IPO underpricing pada perusahaan yang IPO di Bursa Efek Indonesia pada tahun 2008-2012 = Analysis of the effect of underwriter, reputation auditor reputation and industry differentiation auditor on IPO underpricing on IPO company in Indonesia Stock Exchange for the period of 2008-2012

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh reputasi underwriter, reputasi auditor dan auditor spesialisasi industri terhadap IPO underpricing. Penelitian ini menggunakan 77 sampel perusahaan yang melakukan IPO pada periode 2008-2012 di Bursa Efek Indonesia.

Penelitian ini membuktikan bahwa:

- 1) tidak adanya pengaruh yang signifikan antara reputasi underwriter terhadap IPO underpricing,
- 2) tidak adanya pengaruh yang signifikan antara reputasi auditor terhadap IPO underpricing,
- 3) tidak adanya pengaruh yang signifikan antara auditor spesialis industri terhadap IPO underpricing.

.....The main objective of this research is to analyze the effect of underwriter reputation, auditor reputation and industry differentiation auditor on IPO underpricing. This study uses sample of 77 IPO company in Indonesia Stock Exchange for the period 2008-2012.

This research finds that:

- 1) there is no significant relationship between underwriter reputation and IPO underpricing.
- 2) there is no significant relationship between auditor reputation and IPO underpricing.
- 3) there is no significant relationship between industry differentiation auditor and IPO underpricing.