

Analisis pengaruh negative entrenchment effect terhadap probabilita pemilihan kator akuntan publik berkualitas dengan efektifitas komite audit sebagai variabel moderasi = The analysis of negative entrenchment effect against the probability of high quality public accounting firm selection considering audit committee effectiveness as a moderating variable / Herlina Tri Utami

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Abstrak

Penelitian ini bertujuan untuk menginvestigasi efek negative entrenchment serta dampak moderasi efektivitas komite audit terhadap probabilita pemilihan kantor akuntan publik berkualitas. Penelitian ini berargumen bahwa efek negative entrenchment mampu mempengaruhi keputusan pemilihan kantor akuntan publik pada sebuah perusahaan. Penelitian ini juga berargumen bahwa tingkat keefektifan komite audit dapat memperkuat (memperlemah) dampak positif (negatif) efek negative entrenchment terhadap probabilita pemilihan kantor akuntan publik berkualitas.

Sampel penelitian ini menggunakan perusahaan manufaktur yang terdaftar di BEI pada rentang tahun 2010 hingga 2013. Hasil penelitian membuktikan bahwa ketika perusahaan dihadapkan pada tiga pilihan kantor akuntan publik, yaitu antara kantor akuntan publik big four, second tier dan third tier, efek negative entrenchment tidak memiliki pengaruh terhadap probabilita pemilihan kantor akuntan publik berkualitas. Namun, ketika perusahaan dihadapkan pada dua pilihan kantor akuntan publik, yaitu antara kantor akuntan publik big four dan non-big four, peningkatan potensi konflik keagenan akibat efek negative entrenchment terbukti berpengaruh positif terhadap probabilita dipilihnya kantor akuntan publik dengan kualitas audit lebih tinggi. Hasil penelitian juga membuktikan bahwa peningkatan keefektifan komite audit terbukti memperkuat pengaruh negative entrenchment effect terhadap probabilita dipilihnya kantor akuntan publik dengan kualitas audit lebih tinggi.

*This research aims to investigate the effect of negative entrenchment against the probability of selecting a public accounting firm by considering the moderating effect of audit committee effectiveness. This study argues that potential conflict of agency due to the negative entrenchment effect is capable in influencing the selection of public accounting firm. This study also argue, that audit committee effectivity have the ability to strengthen (weaken) the positive (negative) influence of negative entrenchment effect against the probability of selecting a public accounting firm.*

The sample of this research are the manufacturing companies which are listed in the Indonesian Stock Exchange from 2010 to 2013. This study was able to prove that when a company is faced by three choices of public accounting firm, which are big four, second tier and third tier, negative entrenchment effect did not affect the selection probability of a high-quality public accounting firm. Yet when a company is faced by two choices of public accounting firms, which are between big four and a non-big four, negative entrenchment effect was able to affect the selection probability of a high-quality public accountant firm. In addition, this research was also able to verify that audit committee effectiveness was proven to strengthen

negative entrenchment effect against the probability of selecting a high quality public accounting firm.</i>