

Pengaruh tata kelola perusahaan terhadap auditor switching : analisis empiris pada perusahaan yang terdaftar di bursa efek Indonesia = The effect of corporate governance to auditor switching empirical analysis of listed company in Indonesian stock exchange / Raisa Qatrun Nada

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20387870&lokasi=lokal>

Abstrak

[Penelitian ini bertujuan untuk menganalisis pengaruh tata kelola perusahaan terhadap auditor switching pada perusahaan yang terdaftar di BEI sampai dengan tahun 2012. Empat elemen dari tata kelola perusahaan seperti struktur kepemilikan keluarga, efektivitas dewan komisaris dan komite audit serta opini audit digunakan sebagai proksi dalam penelitian kali ini. Hasil penelitian memberikan bukti empiris bahwa elemen tata kelola perusahaan seperti struktur kepemilikan keluarga, efektivitas dewan komisaris dan komite audit serta opini audit memiliki pengaruh signifikan dalam pengambilan keputusan perpindahan KAP (auditor switching) pada perusahaan.;The objective of this research is to analyze the effect of Corporate Governance to Auditor Switching in firms listed in Indonesia Stock Exchanges until 2012. Three elements of corporate governace like family ownership, effectiveness of the Board of Commissioners and Audit Committee and audit opinion are used to proxy in this research. The results gives evidence that the corporate governace such family ownership, effectiveness of the Board of Commissioners and Audit Committee and audit opinion is have significantly influence to auditor switching., The objective of this research is to analyze the effect of Corporate Governance to Auditor Switching in firms listed in Indonesia Stock Exchanges until 2012. Three elements of corporate governace like family ownership, effectiveness of the Board of Commissioners and Audit Committee and audit opinion are used to proxy in this research. The results gives evidence that the corporate governace such family ownership, effectiveness of the Board of Commissioners and Audit Committee and audit opinion is have significantly influence to auditor switching.]