

Analisis pengaruh konvergensi ifrs terhadap biaya jasa audit studi lintas negara di asean = Analysis the effect of ifrs convergence on audit fee study on listed companies in asean

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Abstrak

ABSTRAK
Penelitian ini bertujuan untuk menemukan bukti empiris mengenai dampak konvergensi IFRS terhadap biaya yang harus dikeluarkan oleh perusahaan khususnya biaya dalam melakukan proses audit (biaya jasa audit) di perusahaan-perusahaan yang terdaftar pada bursa efek di negara-negara di ASEAN yang sudah mengadopsi IFRS sebagai standar akuntansi keuangannya. Penelitian ini dilakukan dengan menggunakan analisis regresi dengan sampel negara-negara ASEAN yang telah mengadopsi IFRS yakni Indonesia, Malaysia, Singapura, Thailand dan Filipina. Hasil penelitian ini menunjukkan bahwa konvergensi IFRS memiliki pengaruh positif terhadap biaya jasa audit melalui penelitian terhadap perusahaan yang terdaftar di bursa di negara-negara ASEAN.

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ABSTRACT

The purpose of this research provides empirical evidence on the effect of IFRS convergence to the cost of IFRS adoption by examining the fee incurred for audit services by listed companies in ASEAN. This research was conducted by using regression analysis with a sample of ASEAN countries that have adopted IFRS, such as Indonesia, Malaysia, Singapore, Thailand and Philippines. The results of this study indicate that the convergence of IFRS has a positive and significant impact on the cost of audit services, this implies that the hypothesis have

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