

Pengaruh identifikasi auditor klien terhadap kualitas audit = Effects of auditor client identification to audit quality

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Abstrak

[ABSTRAK

Penelitian ini bertujuan untuk menganalisis determinan identifikasi auditor ? klien dan menguji pengaruh dari identifikasi diri tersebut terhadap kualitas audit.

Identifikasi diri auditor didasarkan atas teori identitas sosial dan motivated reasoning.

Penelitian ini adalah penelitian kuantitatif menggunakan data primer yang didapat melalui penyebaran kuesioner. Hasil penelitian menunjukkan bahwa identifikasi auditor ? klien terbentuk dari tingkat kepentingan klien, image klien, dan audit tenure.

Identifikasi auditor ? klien terbukti meningkatkan kemungkinan auditor untuk menyetujui accounting treatment yang diharapkan klien tetapi menurunkan perilaku Reduced Audit Quality dari auditor.

ABSTRACT

This study aims to discover the determinant of auditor ? client identification and examine the effects of that identification to audit quality. Auditors? identification is based on social identity theory and motivated reasoning. This is a quantitative study using primary data collected through questionnaires. Result shows that auditor ? client identification is determined by clients? importance, clients? image, and audit tenure.

Auditor - client Identification is proved to increase the tendencies for auditor to acquiescence with clients? preferred accounting treatment but decrease the Reduced Audit Quality acts.;

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