

## Efek kualitas auditor terhadap tata kelola dan hak pemegang saham publik

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### Abstrak

Auditor is not only as an institution whose function is to conduct audit activities. The auditor has more important role than merely investigate, document checking and make a report of financial situation. One of the aspects of auditor as an institution is auditor quality. We assume that auditor's quality play more strategic role than produce best financial analysis and report. Our data and hypothesis test show that auditor's quality can enhance information disclosure as well as its contribution to improve the quality of good-corporate-governance (GCG) policy and its implementation. Finally, GCG boost the shareholder's right to access financial information. This study suggest that in order to access reliable information, government body or shareholders should request company to auditor who has good reputation and image to realize audit activities.