

ABSTRAK

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PENGARUH KUALITAS AUDIT TERHADAP KEANDALAN AKRUAL

(xi + 64 halaman: 9 tabel; 2 lampiran)

Penelitian dilakukan untuk memeriksa pengaruh kualitas audit terhadap keandalan akrual. Kualitas audit diukur menggunakan proksi ukuran KAP sementara keandalan akrual diukur berdasarkan kekuatan korelasi antara akrual dan laba masa datang. Sampel dari penelitian ini adalah perusahaan publik manufaktur dengan spesifikasi industri sektor barang konsumsi yang terdaftar di S&P Global dari tahun 2017-2019, dengan jumlah sampel akhir sebanyak 165 sampel. Analisis data dilakukan menggunakan regresi linear melalui perangkat lunak STATA. Berdasarkan uji hipotesis, ditemukan bahwa meskipun kualitas audit berpengaruh terhadap keandalan akrual, tetapi perusahaan yang diaudit oleh KAP Big 4 memiliki keandalan akrual yang lebih rendah.

Kata kunci: *Kualitas Audit, Keandalan Akrual, Non-Discretionary Accrual, Discretionary Accrual*

ABSTRACT

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EFFECT OF AUDIT QUALITY ON ACCRUAL RELIABILITY

(xi + 64 pages: 9 tables; 2 appendix)

This study is created to examine the effect of audit quality on accrual reliability. This study uses audit firm size as a proxy for audit quality, whereas accrual reliability is measured through the strength of correlation between accrual and future earnings. Sample from this study is public manufacture firms under consumer sector industry listed in S&P Global from 2017-2019, with final sample of 165 samples. Linear regression is used for data analysis through the software STATA. Based on the hypothesis test, this study found that while audit quality affects accrual reliability however the companies audited by Big 4 audit firms don't have higher accrual reliability.

Keywords: Audit Quality, Accrual reliability, Non-Discretionary Accrual, Discretionary Accrual

