

## ABSTRAK

Anugrah Septian Wijaya (02012180017)

### **Pengaruh CEO Ex Auditor, CEO Expert Power, Dan CEO Ownership Power Terhadap Financial Statement Readability**

(xii + 63 pages: 2 pictures, 13 tables, 3 appendices)

Penelitian ini menganalisis pengaruh *CEO Ex Auditor*, *CEO Expert Power*, dan *CEO Ownership Power* terhadap *Financial Statement Readability*. Objek penelitian ini adalah perusahaan sektor bank yang terdaftar dalam Factbook 2018 BEI dan menerbitkan laporan keuangan pada tahun 2017-2019. Jumlah sampel terpilih adalah 42 perusahaan selama tiga tahun berturut-turut. Teknik pemilihan sampel menggunakan *purposive sampling* dimana dalam pemilihan sampel terdapat beberapa kriteria yang harus dipenuhi dalam penelitian ini. Penelitian ini menggunakan uji regresi linear berganda dimana dalam uji ini menggunakan uji normal, uji multikolinearitas, uji heteroskedastisitas, dan uji autokorelasi.

Berdasarkan hasil yang telah diperoleh, ditemukan bahwa *CEO Ex Auditor* dan *CEO Expert Power* berpengaruh secara positif terhadap *Financial Statement Readability* dan *CEO Ownership Power* tidak berpengaruh secara positif terhadap *Financial Statement Readability*.

Referensi: 5 (2013 – 2020)

**Kata Kunci:** *CEO Ex Auditor, CEO Expert Power, CEO Ownership Power, Financial Statement Readability.*

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This study aims to analyses the effect of CEO Ex Auditor, CEO Expert Power, and CEO Ownership Power on the Readability of Financial Statements. The object of this research is the bank sector company that is listed in the 2018 BEI Factbook and published financial statements in 2017-2019. The number of selected samples is 42 companies for three consecutive years. The sample selection technique uses purposive sampling where there are several criteria that must be met in the sample selection in this study. This study uses multiple linear regression test which in this test uses the normal test, multicollinearity test, heteroscedasticity test, and autocorrelation test.

Based on the results obtained, it was found that the CEO Ex Auditor and CEO Expert Power had a positive effect on Financial Statement Readability and the CEO Ownership Power did not have a positive effect on Financial Statement Readability.

References: 5 (2013 – 2020)

**Keywords:** CEO Ex Auditor, CEO Expert Power, CEO Ownership Power, Financial Statement Readability.