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Prof. Dr. Rahmawati, M.Si, Ak. CA (Universitas Sebelas Maret)

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CAN SIZE OF CLIENT COMPANY EFFECT TO AUDIT QUALITY, LITIGATION AND COMPANY VALUE?

Muhamad Taqi, Rahmawati, Bandi, Payamta
Student of PDIE Universitas Sebelas Maret, Surakarta
Universitas Sebelas Maret, Surakarta

ABSTRACT

This study aims to examine and provide empirical evidence of the effect of client company size on audit quality as well as the effect of audit quality on litigation and company value of both audit quality-detecting misstatement and audit quality-reporting misstatement and analyzing based on auditor-auditee factors in the perspective of regulation theory and signal theory.

This type of research is quantitative-causality conducted by survey method. The population in this study is an accountant who works as an external auditor who is in Indonesia with a sample of accountants who work as an external auditor at the KAP located in the Jakarta area. The number of samples used as much as 168 respondents. Withdrawal technique / sampling is done by purposive sampling based on certain considerations (judgment sampling). The type of data used is primary data and data collection techniques using questionnaires (questionnaires) that researchers directly to the respondent or sent via the post office. The scale used is the interval scale by providing 6 choices of answers. Furthermore, to test the hypothesis in this study used path analysis.

The results showed that: (1) The size of the client company had a significant positive effect on the audit quality-detecting misstatement but had no significant effect on the audit quality-reporting misstatement; (2) Audit quality-detecting misstatement and quality audit-reporting misstatement have a significant negative effect on litigation; (3) Audit quality-detecting misstatement and audit quality-reporting misstatement have a significant positive effect on company value. The results of this study also shows that not only auditor factors that affect audit quality but auditee factors also affect to audit quality.

Keywords: Audit quality, detecting misstatement, reporting misstatement, company size, litigation and company value.

**THE EFFECT OF ACCOUNTING CONSERVATISM ON FUTURE PROFITABILITY:
THE CASE OF MANUFACTURING FIRMS IN INDONESIA**

Anggita Langgeng Wijaya
PDIE Student of Universitas Sebelas Maret
Faculty of Economics and Business, Universitas PGRI Madiun
Kota Madiun, Indonesia
Email: Gonggeng14@gmail.com

Bandi
Faculty of Economics and Business, Universitas Sebelas Maret
Kota Surakarta, Indonesia
Email: bandi.ssm@gmail.com

ABSTRACT

The objective of this research is to test the impact of accounting conservatism on future profitability for sample of manufacturing company enlisted in Indonesian Stock Exchange over the period 2005-2010. Population of this research is all of manufacturing company in Indonesian Stock Exchange. Sampling method is purposive sampling method. The study hypothesis was tested using multiple regressions. The result is show that accounting has a positive influence on future profitability. Manufacturing companies which in the current year have more conservative accounting generate higher profitability in the future if compared to companies with less conservative accounting. The results of this study increase the understanding of the importance and benefits of accounting conservatism.

Keyword: accounting conservatism, future profitability, financial statement, firm size, manufacturing firm.



ETIKA PENGGELAPAN PAJAK: SEBUAH STUDI PERSEPSI CALON WAJIB PAJAK DI MADURA

Nurul Herawati^{1*}; Bandi Bandi²

¹Mahasiswa Program Doktor Ilmu Ekonomi, Universitas Sebelas Maret

¹Fakultas Ekonomi dan Bisnis, Universitas Trunojoyo Madura

²Fakultas Ekonomi dan Bisnis, Universitas Sebelas Maret

*herawati@trunojoyo.ac.id

Abstract

The aim of this paper is to learn the views of accounting students in Indonesia on the ethics of tax evasion. This study replicated studies that were made of Hong Kong and U.S University business students (McGee et al. 2008). The survey consisted of 17 statements, representing the 17 issues and three viewpoints that have emerged over the centuries. Participants were asked to signify the extent of their agreement with each statement by placing a number from 1 to 5 in the space provided. About 258 usable responses were received. The data were then analyzed to determine which of the three viewpoints was dominant among the sample population. The three groups were compared to determine whether their responses were different. Male scores were also compared to female scores to determine if the responses differed by gender. The study found that female were more opposed to tax evasion than male and that accounting students with higher levels of education were stronger against tax evasion.

Keywords: *tax evasion, perception, ethics education, calon wajib pajak*

