

INTISARI

Tujuan dari penelitian ini untuk menguji Pengaruh kualitas audit terhadap *earnings management*: studi pendekatan *audit quality metric score* (AQMS). Identifikasi *earnings management* yang diukur dengan *discretionary accrual* (DA). Pengukuran kualitas audit multidimensi (AQMS) yang mewakili dimensi kompetensi dan independensi, diukur dengan ukuran KAP, KAP Spesialisasi industri, audit tenur, Kepentingan ekonomi KAP dan pelaporan opini *audit going concern*.

Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2011-2013 . Pemilihan sampel penelitian ini menggunakan metode *purposive sampling*, yaitu perusahaan yang menerbitkan *annual report*. Berdasarkan metode *purposive sampling*, jumlah sampel penelitian ini adalah 129 perusahaan. Alat analisis untuk menguji hipotesis yaitu analisis regresi berganda dengan menggunakan program SPSS 19 *for windows*.

Hasil penelitian kualitas audit multidimensi (AQMS) menemukan ada pengaruh negatif terhadap *earnings management*, yaitu pada variabel ukuran KAP, audit tenur, dan pelaporan opini *audit going concern*. Penelitian ini menunjukkan bahwa variabel *leverage*, *size* dan *sale growth* tidak berpengaruh positif terhadap *earnings management*.

Kata kunci: *earnings management*, *kualitas audit*, *big 4*, *KAP Spesialisasi industri*, *audit tenur*, *klien penting*, *Pelaporan opini audit going concern*, *audit quality metric score* (AQMS).

ABSTRACT

The purpose of this study was to examine the effect of audit quality on earnings management: audit quality metric score (AQMS) approach. Identify earnings management measured with discretionary accrual (DA). The multidimensional measurement of audit quality (AQMS), which represent the dimension of competence and independence of audit quality, measured by Big 4, Industry Specialization KAP, audit tenure, client importance, and going concern audit opinion.

Population of this study is manufacturing companies listed on Indonesian Stock Exchange (BEI) for 2011 – 2013. Selection of the study using purposive sampling method, which is the company that publishes the annual report. Based on purposive sampling method, the study sample size was 129 companies. Analysis tools to test the hypothesis that multiple regression analysis using SPSS 19 for windows.

The results of this study Audit quality metric score (AQMS) finds occurrence of negative effect on earnings management, specifically on Big 4, audit tenure, and going concern audit opinion. This study show that leverage, size and sale growth doesn't have positive effect on earnings management.

Keywords: earnings management, audit quality, Big 4, Industry Specialization KAP, audit tenure, client importance, going concern audit opinion, audit quality metric score (AQMS).