

## Pengaruh kepemilikan pengendali dan tata kelola perusahaan terhadap kualitas audit = The effect of controlling shareholder and corporate governance to audit quality

Vidyata Annisa Anafiah, author

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### Abstrak

Penelitian ini bertujuan meneliti pengaruh kepemilikan pengendali dan tata kelola perusahaan terhadap tingkat kualitas audit yang diukur dengan AQMS (Audit Quality Metric Score). Hasil pengujian penelitian ini terhadap sampel perusahaan manufaktur dari 2008-2012 yang berjumlah 432 observasi menunjukkan bahwa efek alignment dan entrenchment pemegang saham pengendali berpengaruh positif terhadap tingkat kualitas audit. Tata kelola perusahaan berpengaruh positif terhadap kualitas audit, namun melemahkan efek positif alignment pemegang saham pengendali terhadap kualitas audit.

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This research aims to investigate the effect of controlling shareholder and corporate governance to audit quality measured with AQMS (Audit Quality Metric Score). The result of testing to a sample of manufacturing firms from 2008-2012 with a total of 432 observations shows that the alignment and entrenchment effect of controlling shareholder have positive effect to the audit quality. Corporate governance showed a positive effect to the audit quality, but it weakens the positive effect of alignment of the controlling shareholder to the audit quality.