

KEMENTERIAN RISET TEKNOLOGI DAN PENDIDIKAN TINGGI
FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS AIRLANGGA

PROGRAM STUDI : AKUNTANSI

DAFTAR NO. :

ABSTRAK

SKRIPSI SARJANA AKUNTANSI

NAMA : YEREMIA EDWARD GUSTAV HASIROLAN

NIM : 041411331184

TAHUN PENYUSUNAN : 2018

JUDUL :

INTERPRETASI AUDITOR TERKAIT PRAKTIK MANAJEMEN LABA:
OPORTUNIS ATAU REALISTIS SERTA RELEVANSI DALAM PERANAN
AUDITOR DAN OPINI AUDIT

ISI :

Teknik manajemen laba yang semakin revolusioner dan perbedaan pandangan terkait praktik manajemen laba : oportunistis dan realistis sebagaimana relevansinya pada opini audit dan peranan auditor menjadi suatu kejadian yang perlu diteliti. Penelitian ini bertujuan memahami paradigma auditor eksternal terkait praktik manajemen laba di Indonesia serta memahami relevansinya melalui opini audit dan peran pengawasan dari auditor eksternal. Teori utama yaitu Teori Keagensian dan Teori Akuntansi Positif. Penggunaan metode penelitian kualitatif dengan bentuk deskriptif analitis untuk menganalisis pemahaman auditor sesuai pengalaman subjektif. Hasil penelitian menunjukkan adanya interpretasi cenderung oportunistis dan relevan dengan intensitas penerimaan opini audit modifikasian. Kemudian, peran pengawasan auditor eksternal mengedukasi dan memeriksa pelaporan keuangan dan realitas tata kelola yang masih perlu diperbaiki.

Kata Kunci : Interpretasi Auditor, Opini *Modified*, Deskriptif Analitis, Praktik Oportunistis, Tata Kelola, Teori Akuntansi Positif, Teori Keagensian, Peran Auditor

**MINISTRY OF RESEARCH, TECHNOLOGY, AND HIGHER
EDUCATION
FACULTY OF ECONOMICS AND BUSINESS AIRLANGGA
UNIVERSITY**

STUDY PROGRAM : ACCOUNTING

LIST NO :

ABSTRACT

UNDERGRADUATE ACCOUNTING THESIS

NAME : YEREMIA EDWARD GUSTAV HASIHOLAN

STUDENT NUMBER : 041411331184

ARRANGED YEAR : 2018

TITLE : AUDITOR INTERPRETATION OF EARNINGS MANAGEMENT PRACTICE: OPPORTUNISTIC OR REALISTIC AND ITS RELEVANCE TO AUDIT OPINION AND AUDITOR'S ROLE

CONTENT : Increasingly revolutionary earnings management techniques and different views regarding earnings management practices: opportunistic and realistic as their relevance to the audit opinion and the role of the auditor into an event needs to be examined. This study aims to understand the paradigm of external auditors related to earnings management practices in Indonesia and understand its relevance through audit opinion and supervisory role of external auditors. The main theory is the Agency Theory and Positive Accounting Theory. The use of qualitative research methods with analytical descriptive form aims to analyze the auditor's understanding according to subjective experience. The results showed that interpretation tends to be opportunistic and relevant to the intensity of acceptance of modified audit opinion. Then, the role of oversight of the external auditor educates and examines the financial reporting and the reality of corporate governance still needs to be improved.

Keyword : Auditor Interpretation, Modified Opinion, Analytical Descriptive, Opportunistic Practice, corporate governance, Positive Accounting Theory, Agency Theory, Role of Auditors