

# Pengaruh penggunaan akuntansi berbasis nilai wajar terhadap imbal jasa audit perusahaan analisis lintas negara indonesia malaysia dan singapura = Impact of fair value accounting to audit fee cross country analysis indonesia malaysia and singapore

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Abstrak

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Penelitian ini bertujuan menganalisis pengaruh penggunaan akuntansi berbasis nilai wajar terhadap imbal jasa audit perusahaan yang terdaftar di Bursa Efek Indonesia, Bursa Malaysia, dan Singapore Exchange pada tahun 2010-2012. Hasil penelitian menyatakan bahwa penggunaan nilai wajar memiliki pengaruh positif yang signifikan terhadap imbal jasa audit yang diberikan kepada auditor yang artinya imbal jasa audit pada perusahaan yang menggunakan nilai wajar secara signifikan lebih tinggi dari perusahaan yang tidak menggunakan nilai wajar. Penelitian ini juga memberikan hasil bahwa tidak ada perbedaan signifikan pada imbal jasa audit antara perusahaan yang melakukan penilaian aset dengan nilai wajar oleh manajemen dan oleh external appraisal. Penelitian juga memberikan hasil perusahaan yang melakukan upward revaluation dan frekuensi perusahaan melakukan revaluasi tidak berpengaruh signifikan terhadap imbal jasa audit.

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<i><b>ABSTRACT</b>

;This study aims to analyze the effect of fair value accounting on the audit fee paid by companies that listed in Indonesia, Malaysia, and Singapore stock exchange during 2010 ? 2012. The result shows that the use of fair value accounting has a significant positive effect on the audit fee, which means that company who uses fair value accounting will pay higher audit fee compare to company that uses historical cost. This study also provides evidence that there is no significant difference in the audit fee between companies whose asset revaluation are conducted by the management or by external appraisal. The research also shows that upward revaluation and the frequency revaluation have no significant effect on audit fee., This study aims to analyze the effect of fair value accounting on the audit fee paid by companies that listed in Indonesia, Malaysia, and Singapore stock exchange during 2010 – 2012. The result shows that the use of fair value accounting has a significant positive effect on the audit fee, which means that company who uses fair value accounting will pay higher audit fee compare to company that uses historical cost. This study also provides evidence that there is no significant difference in the audit fee between companies whose asset revaluation are conducted by the management or by external appraisal. The research also shows that upward revaluation and the frequency revaluation have no significant effect on audit fee.]