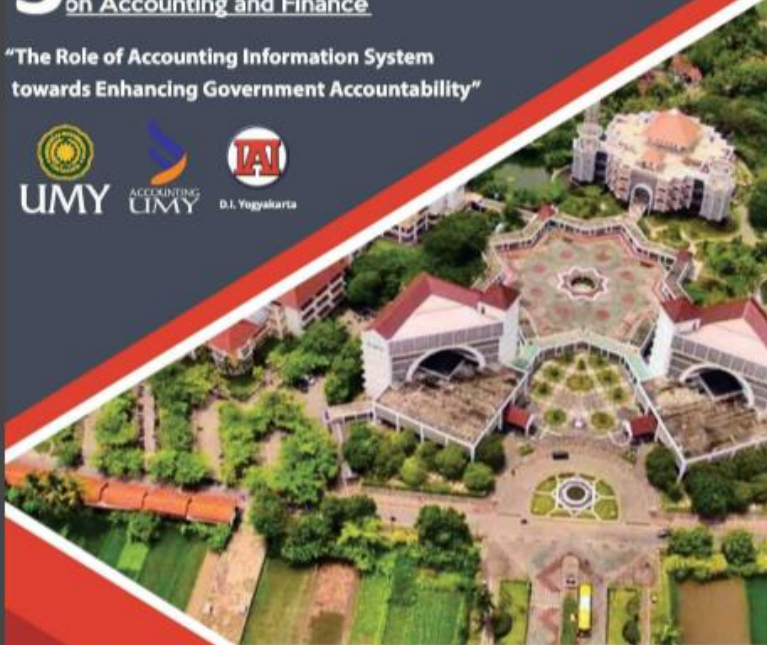


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towards Enhancing Government Accountability"**



# ***Proceeding***



Department of Accounting  
Faculty of Economics and Business  
Universitas Muhammadiyah Yogyakarta

Pengaruh Pengalaman Auditor, Etika Profesi dan Tipe Kepribadian terhadap Skeptisisme Profesional Auditor dan Kemampuan Auditor dalam Mendeteksi Kecurangan (Studi Empiris pada KAP di Yogyakarta, Solo dan Semarang) <i>Wahyu Manuhara Putra dan Choirunnisa Nur Okpanti</i> .....	27
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**FAKTOR-FAKTOR YANG BERPENGARUH TERHADAP *BID-ASK*  
*SPREAD SAHAM SYARIAH***

(Studi Empiris pada Perusahaan yang Terdaftar di Daftar Efek Syariah 2014 - 2015)

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**ABSTRACT**

*The purpose of this study is to examine the effect of the stock price, trading volume, liquidity, leverage, earning per share and return the stock to the bid-ask spread Islamic stock. The population is a company that register in the years 2014 to 2015 of islamic securities. The technique of sample in this study is use purposive sampling method which criteria that list in Indonesia stock exchange company, present in rupiah, and also have a complete data during study period until it gets 185 total sample of companies that list in Islamic securities. The method of analysis data is use multiple linear regression. The result of the study are show that the stock price, trading volume, liquidity, leverage, earnings per share and stock returns simultaneously significant effect on the bid-ask spread of Islamic stocks. Variable stock price, earning per share and return stock partially significant negative affect on the bid-ask spread of Islamic stocks. Trading the volume variable which partially significant positive effect on the bid-ask spread of Islamic stocks. While the variable of partial liquidity and leverage do not affect the bid-ask spread of Islamic stocks.*

**Keywords: Bid-Ask Spread, Stock Price, Trading Volume, Liquidity, Leverage, Earnings Per Share, and Return Stocks**