INTISARI

Penelitian ini termasuk penelitian asosiati/hubungan yaitu penelitian yang bertujuan untuk mengetahui pengaruh voluntary disclousure, leverage, dan ukuran perusahaan terhadap audit verification. Praktik pada voluntary dsclousure kali ini menggunakan peramalan laba yang di proksikan menjadi tiga yaitu horizon specificity, dan accuracy. kemudian juga leverage dan ukuran perusahaan.

Hasil pengujian terhadap 46 sampel penelitian di Bursa Efek Indonesia (BEI) selama kurun waktu 2013 sampai 2015 menunjukan bahwa horizon, specifity, accuracy dan ukuran perusahaan berpengaruh signifikan terhadap audit verification. Sedangkan leverage tidak berpengaruh signifikan terhadap audit verification.

Kata kunci: voluntary disclousure, leverage, dan ukuran perusahaan terhadap audit verification.

ABSTRACT

This research includes voluntary research, leverage, and company size on audit verification. The practice on voluntary modeling this time uses profit forecasting which is proxied into three, namely horizon specificity, and accuracy. then also the leverage and size of the company.

The results of testing of 46 research samples at the Indonesia Stock Exchange (IDX) during the period 2013 to 2015 showed that the horizon, specificity, accuracy and size of the company had a significant effect on audit verification. While leverage has no significant effect on audit verification.

Keywords: voluntary disclosure, leverage, and company size on audit verification.