

ABSTRACT

Riski Wulandari. (1303497/2013). Pengaruh *Auditor Style* terhadap Komparabilitas Laporan Keuangan (*Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2012-2016*)

Pembimbing:

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Auditor style is defined as a unique set of internal working rules for the interpretation and enforcement of accounting standard within the auditor's clientele belongs to particular audit firm, especially Big 4 audit firms. As a consequence, financial statements of two companies audited by the same Big 4 auditor, subjected to the same audit style, tend to have comparable earnings which have a more similar accruals, than two companies audited by two different Big 4 auditors with different styles. This research attempts to examine the effect of this auditor style issue on manufacturing financial statement comparability listed in Indonesian Stock Exchange. For five years observations, through 2012-2016 this research demonstrated a result with auditor style affects the comparability of reported earnings within a Big 4 auditor's clientele and found no effect of auditor style on financial statement comparability within a non-Big 4 auditor's clientele.

Keywords: *Auditor's style, Big 4 auditor firm, financial statement comparability.*