

*Master Thesis
Graduate Program in Management
Even Semester 2017/2018*

***THE EFFECT OF FINANCIAL REPORTING QUALITY, DEBT MATURITY
AND ACCOUNTING CONSERVATISM ON
INVESTMENT EFFICIENCY FOR THE COMPANY
LISTED IN INDONESIAN STOCK EXCHANGE***

NPM: 16124412
Antonius Johandi

Abstract

The research purpose is to know the effect of the financial reporting quality, debt maturity and accounting conservatism on investment efficiency for the company listed in Indonesian Stock Exchange. The independence variable used in research are financial reporting quality, debt maturity and accounting conservatism with firm size, tangibility, tobin'sQ, cash flow from operating, leverage, firm age, and loss indicator as control variable.

Sample used in the research are collected from 341 companies listed in Indonesian Stock Exchange in 5 year period from 2012 year to 2016 year. The regressed with panel regression method.

The result of the research found that there is a significant relationship for financial reporting quality, accounting conservatism firm size, tobin'sQ, cash flow from operating, firm age, and loss indicator. The debt maturity, tangibility and leverage variable result found that there is no effect on investment efficiency.

Keyword: *investment efficiency, financial reporting quality, debt maturity, accounting conservatism.*