

ABSTRAK

**HUBUNGAN REPUTASI PERUSAHAAN DAN KUALITAS PELAPORAN
KEUANGAN**

(Studi Empiris pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Tahun
2010-2015)

Maria Gracia Layan
NIM : 132114053
Universitas Sanata Dharma
Yogyakarta
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Penelitian ini bertujuan untuk menganalisa hubungan antara reputasi perusahaan yang ditentukan berdasarkan *Corporate Image Index* dan kualitas pelaporan keuangan yang diukur dengan akrual diskresioner absolut.

Jenis penelitian ini adalah studi empiris. Jumlah populasi sasaran sebanyak 23 perusahaan yang terdaftar di Bursa Efek Indonesia dan menjadi *Indonesia's Most Admirable Companies* pada tahun 2010-2015. Teknik analisa data yang digunakan pada variabel penelitian adalah statistik deskriptif.

Hasil penelitian menunjukkan bahwa reputasi perusahaan memiliki hubungan yang sangat lemah dan positif terhadap kualitas pelaporan keuangan.

Kats Kunci: Reputasi Perusahaan, Kualitas Pelaporan Keuangan, *Corporate Image Index*, Akrual Diskresioner Absolut

ABSTRACT

**THE RELATIONSHIP BETWEEN CORPORATE REPUTATION AND
FINANCIAL REPORTING QUALITY**

(Empirical Study on Company Listed in Indonesia Stock Exchange in
2010-2015)

Maria Gracia Layan
NIM : 132114053
Sanata Dharma University
Yogyakarta
2017

The aim of this research is to analyze the relationship between corporate reputation measured by corporate image index and financial reporting quality measured by absolute discretionary accruals.

The type of the research was empirical study. The target population was 23 companies listed in Indonesia Stock Exchange in 2010-2015 and also became as Indonesia's Most Admirable Companies in 2010-2015. The data analysis technique of this research was descriptive statistics.

The result showed that there was a very weak positive association between corporate reputation and financial reporting quality.

Keywords: Corporate Reputation, Financial Reporting Quality, Corporate Image Index, Absolute Discretionary Accruals.