

Session 1 (A): ACCOUNTING AND FINANCE

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TAX PLANNING AND FIRM VALUE: EVIDENCE FROM MALAYSIA

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The main objective of this study is to determine the impact of tax planning on firm value of firms listed in Bursa Malaysia. Tax planning proxies in this study are the Effective Tax Rate (ETR) and Book Tax Differences (BTDs). The 387 samples data were collected from the Data Stream from period of 2014 to 2016. After controlling the firm size, leverage, asset tangibility, firm age and dividend, the regression results show that ETR has a significant and positive relationship with firm value while BTDs has insignificant negative relationship with firm value. Firms with less tax planning activities may signal investors that the firm is more transparent in publishing their financial information. Most of our control variables such as leverage, asset tangibility, firm age and dividend have negative relationship with firm value. This study suggests that ETR proxy is suitable to determine firm value rather than BTDs. For future research, this study can be expanded by using more sample size from a longer time frame of research.

THE INFLUENCE OF OBEDIENCE PRESSURE, AUDITOR EXPERIENCE AND GENDER ON THE AUDIT JUDGMENT WITH TASK COMPLEXITY AS AN INTERVENING VARIABLE ON THE AUDITORS WHO WORKED AT PUBLIC ACCOUNTANT FIRM IN SURABAYA AND YOGYAKARTA

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The purpose of this study is to examine the effect of obedience pressure, auditor experience and gender, as well as task complexity on the audit judgment made by the auditor. In this study, there are seven hypotheses which the three independent variables namely obedience pressure, auditor experience and gender, examined its effect to the audit judgment with task complexity as an intervening variable. The contribution of this research on science is to explain the factors that affect on the audit judgment, such as obedience pressure, auditor experience and gender, as well as task complexity of an auditor. This study taking sample on the auditor who worked at Public Accountant Firm (PAF) in the region of Surabaya and Yogyakarta. Research conducted by submitting questionnaire directly to the respondents that included in the sample of the research's criteria. Hypothesis tested using multiple regression analysis and intervening variable tested with IRA (Intervening Regression Analysis). The results showed that the obedience pressure, auditor experience and gender significantly partially influence the audit judgment made by the auditor. The task complexity as an intervening variable also strengthens the influence of the obedience pressure, auditor experience and gender on the audit judgment.
