

ABSTRACT

This research aims to analyze the influence of audit opinions on stock price movement with the auditor's reputation as a moderation variable. The dependent variable used in this study is the stock price movement. The independent variable used in this study is the audit opinion. In addition, this study also used moderation variable namely auditor's reputation and also control variables consisting of return on asset, leverage, and current year losses. The population in this study is a manufacturing company listed on the Indonesia Stock Exchange from 2018 to 2020. Based on the sampling process, the total sample used in the study amounted to 119 companies.

The analysis of data was done by using SPSS 23 software. Data analysis consist of several processes, namely descriptive analysis, classical assumption tests, and multiple linear regression analysis. Based on the result of the analysis, it shows that the audit opinion positively affects the stock price movement by controlled by return on asset, leverage, and current year losses/ in addition, this study also proves taht the raputation of auditor can not mpderate the relationship between auidt opinion and stock proce movement.

Keyword: audit opinion, stock price movement, return on asset, leverage, current year losses, auditor's reputation.