

## **ABSTRACT**

*This study aims to investigating the influence announcement unqualified audit reports on share price. And the influence audit quality on announcement unqualified opinion on share price at financing firm which list bursa efek indonesia.*

*A even study conductd for investigating influence announcement unqualified audit reports on share price and return. And for investigating influence audit quality on announcement unqualified audit report on share price of financial firm list Bursa Efek Indonesai (BEI) during the period 2007,2008,2009,2010 and 2011.*

*The conclusions of the study showed that there is no clear or significant influence of announcement unqualified audit reports on share price and return.And not significant also of influence audit quality on announcement unqualified audit report on shre price.*

*Keywords: Announcement unqualifian audit report,Audit quality,Share price,Financing firm*