

## CHAPTER V

### CONCLUSION AND RECOMMENDATION

#### 5.1 Conclusion

This research examines the influence of certified public accountant reputation, size of the company, and audit tenure of qualified audit opinion to the manufacturing company listed on the Indonesia Stock Exchange (IDX) in 2016-2018. Based on the results of the research that has been done, it can be concluded as follows:

1. Reputation of certified public accounting firm has no influence to qualified audit opinion of manufacturing companies listed on Indonesia Stock Exchange period 2016-2018
2. The size of company has no influence to qualified audit opinion of manufacturing companies listed on Indonesia Stock Exchange period 2016-2018
3. Audit Tenure has influence to qualified audit opinion of manufacturing companies listed on Indonesia Stock Exchange period 2016-2018
4. Reputation of Certified Public Accountant, The Size of Company, and Audit Tenure influence simultaneously to publish qualified opinion of manufacturing companies listed on Indonesia Stock Exchange period 2016-2018.

## 5.2 Recommendation

1. Using more samples is highly recommended to see the effect of reputation of public accountant firm, size of the company, audit tenure. The future research should consider the other variables which affect audit opinion, and also can have the research at another segment of companies that listed in Indonesia Stock Exchange.
2. Indonesia stock exchange have to maintain their server to give the easier access to all parties, and give all access to annual report, not only limited to two last years.
3. More website that publish the annual report of companies listed in Indonesia Stock Exchange