

The Effect of Accounting Information Quality on Investment Efficiency with Auditor Specialization as Moderating Variables.

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- **Abstract:** This paper examines the effect of accounting information quality on investment efficiency with auditor specialization as moderating variables. This paper use 88 observations of manufacture company listed on Indonesian Stock Exchange year 2014-2016. We analyse the model using multiple linear regression method. The result finds that companies with high quality accounting information are able to reduce the level of overinvestment, indicating a more efficient investment. Further, we find that auditor specialization and good quality accounting information will be associated with more efficient investment decisions. The results of this study have implications for managers to produce good quality accounting information, as well as hiring auditors who specialize in their to be able to produce efficient investment decisions.
- **Keywords:** moderating variables, linear regression method, Indonesian Stock Exchange