

Analisis pengaruh kualitas Komite Audit terhadap kualitas pelaporan keuangan perusahaan dengan kualitas audit sebagai variabel moderasi = Analysis of the impact of Audit Committee quality on company financial reporting quality with audit quality as a moderating variable

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Abstrak

Penelitian ini meneliti pengaruh kualitas komite audit yang diukur dari independensi, keahlian di bidang akuntansi dan keuangan, jumlah rapat, dan jumlah anggota, terhadap kualitas pelaporan keuangan perusahaan dengan kualitas audit sebagai variabel moderasi. Pengukuran kualitas pelaporan keuangan menggunakan tiga dimensi yaitu persistensi, prediktabilitas, dan rata-rata, dan spesialisasi industri. Hasil dari penelitian ini menunjukkan bahwa secara umum independensi, serta keahlian di bidang akuntansi dan keuangan berpengaruh positif terhadap kualitas pelaporan keuangan. Jumlah rapat tidak berpengaruh signifikan terhadap kualitas laporan keuangan dan jumlah anggota berpengaruh negatif terhadap kualitas laporan keuangan. Kualitas audit dengan pengukuran tipe auditor eksternal secara umum memperkuat hubungan antara kualitas komite audit dengan kualitas laporan keuangan, sedangkan biaya audit rata-rata dan spesialisasi industri relatif lemah dalam mempengaruhi hubungan antara kualitas komite audit dan kualitas laporan keuangan dari sampel perusahaan yang terdaftar di BEI tahun 2008 dan 2009.

The purpose of this research is to examine and investigate the impact of audit committee quality measured by audit committee independence, audit committee financial expertise, number of meeting, and audit committee size on the quality of company financial reporting with audit quality as a moderating variable. This research uses three measurements for financial reporting quality which are persistency, predictability, and conservatism whereas audit quality measured by auditor types, weighted audit fees, and industry specialization. The results of this research prove that, in general, audit committee independence and financial expertise give positive impact on financial reporting quality. Number of meeting does not give significant impact. Meanwhile, audit committee size has a negative correlation with financial reporting quality in general. Audit quality as a moderating variable which measured by external auditor types, in general, strengthens the relationship between audit committee quality and financial reporting quality, while weighted audit fee and industry specialization relatively weak influence the relationship between audit committee quality and financial reporting quality from all companies listed in Indonesia Stock Exchange for the year 2008 and 2009.