

Pengaruh efektivitas komite audit terhadap audit report lag = Audit committee effectiveness and its relation to audit report lag

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Abstrak

Penelitian ini menguji pengaruh efektivitas komite audit terhadap audit report lag di Indonesia dengan variabel company size, audit type, profitability, dan leverage sebagai variabel pengendali. Penelitian ini menggunakan data panel dengan 173 perusahaan yang terdaftar pada Indonesia Stock Exchange selama 2009 ? 2011. Dalam melakukan penelitian, peneliti mengacu pada Junaidi dan Rashidah (2011) dan melakukan pengembangan dengan menggunakan scorecard of audit committee effectiveness (Hermawan, 2009). Efektivitas komite audit dibagi menjadi tiga variabel dependen: activities, size, and competence. Hasil regresi menunjukkan hanya variabel activities yang memiliki dampak signifikan terhadap audit report lag.

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This study examines the effect of audit committee effectiveness on audit report lag in Indonesia setting with company size, audit type, profitability, and leverage as controlling variable. This study is conducted using panel data of 173 public companies listed in IDX within three years period. We refer to Junaidi and Rashidah (2011) and measure the audit committee effectiveness using Hermawan's scorecard of audit committee effectiveness (2009). Audit committee effectiveness is divided into three parts: activities, size, and competence. The result shows that audit committee activities has significant impact on audit report lag while the other two do not.