

Pengaruh penggunaan sistem enterprise resource planning erp
efektivitas pengendalian internal dan kualitas komite audit terhadap
kualitas laba = The effect of enterprise resource planning erp system
effectiveness of internal control and quality of audit committee on
earnings quality / Nadhira Diandra Prabowo

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Abstrak

[Penelitian ini bertujuan untuk menganalisis pengaruh penggunaan sistem ERP, efektivitas pengendalian internal, dan kualitas komite audit terhadap kualitas laba. Sampel untuk penelitian ini adalah perusahaan manufaktur yang terdaftar di BEI pada tahun 2013. Kualitas laba diukur dengan mendeteksi keberadaan manajemen laba, menggunakan jumlah akrual diskresioner. Hasil penelitian ini membuktikan efektivitas pengendalian internal berhubungan negatif terhadap manajemen laba. Penelitian ini menunjukkan bahwa penggunaan sistem ERP dan kualitas komite audit tidak berpengaruh terhadap kualitas laba dengan proksi akrual diskresioner. Pada pengujian tambahan efektivitas pengendalian internal terhadap akrual diskresioner komponen fungsi internal audit dan kode etik perusahaan berhubungan negatif terhadap akrual diskresioner. Pengujian tambahan kualitas komite audit terhadap akrual diskresioner membuktikan jumlah, rata-rata usia, dan keahlian anggota komite audit berpengaruh negatif terhadap akrual diskresioner., This research discusses about the effect of enterprise resource planning system usage, effectiveness of internal control, and quality of audit committee on earnings quality. The sample used for this research is manufacturing companies that are listed on Indonesia's Stock Exchange in the year 2013. This research measures earnings quality with the existence of earnings management. The existence of earnings management is detected by calculating the amount of discretionary accruals. The result of this research shows that the effectiveness of internal control is negatively correlated to earnings management. This research also shows that the effect of enterprise resource planning system usage and quality of audit committee do not have any effect on earnings quality with discretionary accruals as a proxy. Sensitivity Analyses on the effectiveness of internal control and discretionary accruals proves that internal audit function and code of conduct are negatively correlated to discretionary accruals. Sensitivity Analyses on the quality of audit committee and discretionary accruals proves that the amount, average age, and expertise of the audit committee members are negatively related to discretionary accruals.]