

Hubungan antara karakteristik dewan komisaris dan komite audit terhadap audit fee = The relationship between board of commissioners and audit committee characteristics on audit fee

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Abstrak

Tujuan dari penelitian ini adalah untuk mengetahui hubungan antara karakteristik dewan komisaris dan karakteristik komite audit terhadap audit fee yang biasanya digunakan sebagai proxy kualitas audit. Karakteristik dewan komisaris yang diuji di dalam penelitian ini adalah keidependensian dewan komisaris, keahlian dewan komisaris, kerajinan dewan komisaris yang diukur melalui jumlah rapat, dan besar dewan komisaris. Sedangkan karakteristik komite audit yang diuji di penelitian ini adalah keahlian komite audit dan kerajinan komite audit yang diukur melalui jumlah rapat. Hasil penelitian ini menunjukkan bahwa keindependensian dewan, besar dewan, dan keahlian dewan secara signifikan mempengaruhi biaya audit. Penelitian ini juga menemukan bahwa hanya jumlah rapat komite audit yang menunjukkan hubungan yang signifikan terhadap biaya audit. Ini berarti beberapa karakteristik dewan komisaris dan komite audit menjadi salah satu pertimbangan didalam perhitungan biaya audit.

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The purpose of this research is to determine the relationship between the characteristics of the board of commissioners and audit committee characteristics on the audit fee which used as proxy for audit quality in previous literature. Characteristic of the board of commissioners that is tested in this research is the independence of the board of commissioners, board expertise, the dilligence of the commissioners as measured by the number of meetings, and the size of the board. Whereas the characteristic of the audit committee that is tested in this study is the expertise of the audit committee and the dilligence of the audit committee that is measured by the number of meetings. This study has shown that the board independence, board size, and board expertise significantly affecting the audit fee. This study also founds that only the audit committee meetings that show a significant relationship to the audit fee. This means that some of the board of commissioners and audit committee characteristics is one of the considerations in calculating the audit fee.