

Pengaruh efektifitas dewan komisaris, efektifitas komite audit dan kualitas audit terhadap relevansi nilai other comprehensive income oci = The effect of the effectiveness of board commissioner the effectiveness of audit committee and audit quality on the value relevance of other comprehensive income oci / Eunike Johanna Sitorus / Eunike Johanna Sitorus

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Abstrak

ABSTRAK

Penelitian ini meneliti bagaimana relevansi nilai dari informasi komponenkomponen other comprehensive income (OCI) yang dilaporkan. Komponenkomponen OCI tersebut kemudian diklasifikasikan menjadi komponen yang less subjective dan komponen yang more subjective. Komponen OCI yang dianggap less subjective adalah komponen unrealized gain and loss dari marketable securities/asset available for sale. Komponen yang dianggap more subjective adalah nilai total dari komponen lainnya selain dari komponen unrealized gain and loss dari komponen marketable securities/asset available for sale. Variabel moderasi yang digunakan dalam penelitian ini adalah kualitas audit, efektifitas dewan komisaris dan efektifitas komite audit. Dengan adanya kualitas audit yang baik dan dewan komisaris dan komite audit yang efektif diharapkan dapat meningkatkan relevansi nilai dari komponen OCI. Pada komponen OCI yang more subjective diharapkan kualitas audit, efektifitas dewan komisaris dan efektifitas komite audit memiliki pengaruh yang lebih besar dalam meningkatkan relevansi nilai dari komponen tersebut.

ABSTRACT

This research studies the value relevance of the reported other comprehensive income components (OCI). The components of other comprehensive income then are classified into less and more subjective components. OCI components which is considered as less subjective component is unrealized gain and losses from marketable securities/asset available for sale. OCI components which are considered as more subjective components are sum of OCI components other than unrealized gain and losses from marketable securities/asset available for sale. Moderating variables which are used in this study are audit quality, the effectiveness of board commissioner and the effectiveness of audit committee. Good audit quality, effective board commissioner and effective audit committee are expected to improve the value relevance of OCI components. For more subjective OCI components, it is expected that audit quality, the effectiveness of board commissioner and the effectiveness of audit committee have greater

influence.