

Analisis pengaruh efektivitas dewan komisaris, komite audit dan struktur kepemilikan terhadap biaya jasa audit = The analysis of board of commissioner and audit committee's effectiveness and ownership structure's impact towards audit fee

Ivan Bony Pratama, author

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Abstrak

Penelitian ini bertujuan menguji pengaruh efektivitas dewan komisaris, komite audit dan struktur kepemilikan terhadap biaya jasa audit. Sampel penelitian terdiri dari 192 perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia tahun 2014 dan 2015 yang mengungkapkan biaya jasa auditnya. Hasil penelitian menunjukkan bahwa efektivitas dewan komisaris tidak terbukti memiliki pengaruh terhadap biaya jasa audit, namun efektivitas komite audit berpengaruh positif terhadap biaya jasa audit. Kepemilikan keluarga berpengaruh positif terhadap biaya jasa audit, sedangkan kepemilikan manajerial berpengaruh negatif terhadap biaya jasa audit. Kepemilikan asing tidak terbukti berpengaruh terhadap biaya jasa audit.This research aims to investigate the effect of board of commissioner's effectiveness, audit committee's effectiveness and ownership structure on audit fee. The sample of this study consists of 192 non financial companies which are listed in Bursa Efek Indonesia for period 2014 and 2015 with audit fee disclosure. The result shows that board of commissioner's effectiveness has no effect on audit fee, but audit committee's effectiveness has positive effect on audit fee. Family ownership has positive effect on audit fee, while managerial ownership has negative effect on audit fee. Foreign ownership has not proven to affect the audit fee.