

Analisis pengaruh transaksi pihak berelasi terhadap biaya audit dan moderasi efektivitas dewan komisaris dan komite audit di Indonesia = Related party transactions and audit fee with board of commissioners and audit committee effectiveness as moderating variable in Indonesia

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh positif transaksi pihak berelasi terhadap biaya audit serta pengaruh moderasi efektivitas dewan komisaris dan komite audit dalam memperlemah hubungan antara transaksi pihak berelasi terhadap biaya audit. Sampel penelitian terdiri dari semua industri, kecuali keuangan, yang terdaftar di Bursa Efek Indonesia pada tahun 2015 sampai 2016 yang mengungkapkan biaya audit dan transaksi pihak berelasi. Penelitian menggunakan data panel dengan model mengadopsi penelitian Habib et al. 2015 dan menyesuaikannya dengan relevansi di Indonesia. Hasil penelitian menunjukkan bahwa transaksi pihak berelasi berpengaruh positif terhadap biaya audit, namun efektivitas dewan komisaris dan komite audit tidak terbukti mempengaruhi hubungan antara transaksi pihak berelasi dan biaya audit.

.....The purpose of this study is to examine the positive effect of related party transaction toward audit fee and the weakening effect of board of commissioners and audit committee effectiveness between related party transaction and audit quality. The sample of the research consists of all industries, except financial, listed in the Indonesia Stock Exchange IDX from 2015 until 2016 which disclose audit fee and related party transaction. This research uses panel data with model adopting Habib et al. 2015 research and some adjustments in accordance with its relevance in Indonesia. This research proves that related party transactions positively affect audit fee, but the moderating effect of board of commissioners and audit committees effectiveness do not affect the relationship between related party transaction and audit fee.