

Analisis pengaruh kualitas komite audit, audit internal, dan audit eksternal terhadap kualitas pelaporan keuangan = Analysis of the impact of the quality of audit committees internal audit and external audit on financial reporting quality

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Abstrak

Penelitian ini membahas tentang pengaruh kualitas dari komite audit, audit internal dan audit eksternal terhadap kualitas pelaporan keuangan. Kualitas komite audit diukur menggunakan komponen persentase anggota yang memiliki keahlian keuangan, jumlah rapat yang dilaksanakan, serta rata-rata persentase kehadiran anggota pada rapat internal.

Kualitas audit internal diukur menggunakan komponen pengalaman audit dan sertifikasi audit yang dimiliki oleh ketua unit audit internal, serta menambahkan komponen jumlah anggota audit internal.

Kualitas audit eksternal diukur menggunakan komponen masa audit, ukuran kantor akuntan publik, serta biaya audit atas jasa audit oleh audit eksternal. Ketiga variabel tersebut diuji pengaruhnya terhadap kualitas pelaporan keuangan menggunakan tiga dimensi model pengujian, yakni dimensi relevansi, dimensi representasi tepat dan dimensi netralitas.

Hasil pengujian menunjukkan bahwa adanya pengaruh positif dan signifikan antara kualitas audit internal dan audit eksternal terhadap kualitas pelaporan keuangan, namun hasil pengujian pengaruh kualitas komite audit terhadap kualitas pelaporan keuangan menunjukkan hasil yang tidak signifikan.

Hasil pengujian joint effect menunjukkan adanya pengaruh positif dan signifikan pada hubungan dua arah antara komite audit dengan audit eksternal dan hubungan tiga arah antara komite audit, audit internal, dan audit eksternal terhadap kualitas pelaporan keuangan.

.....This study aims to examine the impact of quality of audit committee, internal audit and external audit on financial reporting quality. Audit committee quality is measured using components of the members who have financial expertise, the number of meetings held, and the average of attendance of members in meetings.

Internal audit quality is measured using the component of the auditing experience and auditor certification held by the chair of internal audit unit, also the numbers of internal audit member.

External audit quality is measured using the component of audit tenure, auditor size, and audit fee. These three variables are tested for their impact on financial reporting quality using three dimensions of financial reporting quality which are dimension of relevance, representational faithfulness and neutrality.

The results show that there are positive and significant impact between the quality of internal audit and external audit on financial reporting quality, but the impact of audit committee quality on financial reporting quality shows insignificant results.

The results of joint effect test show there are positive and significant impact on the two way interaction between audit committee and the external audit and the three way interaction between audit committee, internal audit, and external audit on financial reporting quality.