

Analisis pengaruh karakteristik komite audit dan audit internal terhadap kualitas audit perusahaan manufaktur di Bursa Efek Indonesia = Influence of the audit committee and internal audit s characteristics to audit quality on manufacturing companies in Indonesian Stock Exchange

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Abstrak

Penelitian ini bertujuan untuk mengetahui adanya pengaruh positif karakteristik komite audit, yang diukur menggunakan kualifikasi profesional komite audit, kualifikasi akademis pasca-sarjana komite audit, pengalaman kerja pada top level managerial komite audit, dan frekuensi penyelenggaraan rapat komite audit; serta karakteristik audit internal yang diukur menggunakan kualifikasi profesional kepala audit internal terhadap kualitas audit, yang diproksikan dengan pemilihan Kantor Akuntan Publik KAP Big Four. Penelitian ini menggunakan tiga variabel kontrol, yaitu: kompleksitas, leverage dan ukuran perusahaan. Pengujian dilakukan dengan menggunakan uji regresi logistik terhadap 102 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia per 31 Desember 2013. Penelitian ini memberikan bukti empiris bahwa pengalaman kerja komite audit pada top level managerial dan kualifikasi profesional kepala audit internal mempunyai pengaruh positif terhadap kualitas audit. Namun demikian, penelitian ini secara empiris tidak memiliki kecukupan bukti bahwa kualifikasi profesional komite audit, kualifikasi akademis pasca-sarjana komite audit, dan frekuensi pelaksanaan rapat komite audit mempunyai pengaruh positif terhadap kualitas audit.

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The purpose of this study is to analyze positive influence of the audit committee rsquo s characteristics, which are measured by its professional qualification, academic qualification on post graduate program, working experience on the top level managerial, and meeting frequencies and the internal audit characteristic which measured by chief audit executive rsquo s professional qualification to audit quality, which is proxied by the selection of the Big Four Public Accounting Firm PAF . This study used three control variables complexity, leverage, and size of the company. Testing are carried out by logistic regression test for 102 companies listed on the Indonesia Stock Exchange as of December 31, 2013. This study provides empirical evidence that audit committee rsquo s working experience on the top level managerial and chief audit executive rsquo s professional qualification have positive influence to audit quality. However, this study does not provide sufficient evidence that audit committee rsquo s professional qualification, audit committee rsquo s academic qualification on post graduate program, and audit committee rsquo s meeting frequencies have positive influence to audit quality.