

Analisis pengaruh independensi organisasi, mandat resmi, akses tidak terbatas, dan kompetensi kepala divisi internal audit terhadap transparansi keuangan perusahaan manufaktur yang terdapat di idx pada tahun 2014 = Analysis of effect of independence organization, formal mandate, unlimited access, and head of internal audit division competencies of the transparency of financial statement for manufacturing company in idx in 2014

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Abstrak

Tujuan penelitian ini adalah menguji independensi organisasi, mandat resmi, akses tidak terbatas, dan kompetensi kepala divisi internal audit terhadap transparansi laporan keuangan. Transparansi keuangan dihitung dengan skoring berdasarkan ASEAN Corporate Governance Scorecard point D Disclosure and Transparency . Independensi organisasi, mandat resmi, akses tidak terbatas, dan kompetensi kepala divisi internal dihitung dengan analisis faktor menggunakan pertanyaan yang diadaptasi dari penelitian MacRae dan Gils 2014 . Pengujian hipotesis dengan regresi linier berganda sampel perusahaan manufaktur listed di BEI tahun 2014. Hasil penelitian menunjukkan independensi organisasi yang efektif akan meningkatkan transparansi keuangan perusahaan.

The purpose of this study was to test the independence of the organization, the formal mandate, the unlimited access, and head of internal audit division competencies of the transparency of financial statements. Financial statement transparency is calculated by scoring based on the ASEAN Corporate Governance Scorecard point D Disclosure and Transparency . The independence of the organization, the formal mandate, the unlimited access, and head of internal audit division competencies is calculated by factor analysis using questions adapted from research MacRae and Gils 2014 . Hypothesis assess with multiple linear regression sample of manufacturing companies listed on the Stock Exchange in 2014. The results showed that the effective independence of the organization will increase the transparency of financial companies.