

## Pengaruh karakteristik dewan komisaris, struktur kepemilikan, dan kompleksitas perusahaan terhadap kompetensi komite audit = The influence of board commissioners characteristics, ownership structure, and firm complexity to audit committee competency

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### Abstrak

#### [<b>ABSTRAK</b><br>

Penelitian ini bertujuan untuk mengetahui apakah karakteristik dewan komisaris yang terdiri dari independensi, tingkat kehadiran rapat komisaris independen, dan jumlah dewan komisaris dapat mempengaruhi kompetensi komite audit. Penelitian ini mengukur kompetensi komite audit dengan menggunakan skor dari Hermawan (2009), yang mengukur kompetensi Komite Audit berdasarkan pengetahuan akuntansi komite audit dan umur seorang komite audit. Selain itu, penelitian ini juga ingin melihat pengaruh dari kepemilikan keluarga, kepemilikan asing, kompleksitas perusahaan, dan ukuran perusahaan terhadap kompetensi komite audit. Pengujian hipotesis dilakukan dengan menggunakan regresi linear berganda, dengan total observasi 507 perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun 2010-2011. Hasil penelitian ini menunjukkan bahwa hanya jumlah Dewan Komisaris dan ukuran perusahaan berpengaruh positif terhadap kompetensi Komite Audit. Sementara itu, tingkat kehadiran rapat komisaris independen dan kompleksitas perusahaan tidak berpengaruh terhadap kompetensi komite audit.

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#### <b>ABSTRACT</b><br>

This study aims to investigate the influence of board commissioners characteristics such as independency of Board of Commissioners, the number of Independent Commissioner's meeting attendance, the Boardsize on Competency of Committee Audit. Committee Audit competency is measured by using scoring method from Hermawan (2009) who used Audit Committee's knowledge in accounting and the age of Audit Committee in order to measure the competency of Audit Committee Furthermore, this study aims to investigate the influence of family ownership, foreign ownership, the complexity of the company, and firm size on competency Audit Committee. This study uses double linear regression with 507 companies which is listed in BEI during 2010-2011 as observations. Based on this research, the Boardsize positively and significantly influences the competency of Audit Committee. Meanwhile, the number of independent commissioner's meeting attendance and complexity are negatively influences the competency of Audit Committee., This study aims to investigate the influence of board commissioners characteristics such as independency of Board of Commissioners, the number of Independent Commissioner's meeting attendance, the Boardsize on Competency of Committee Audit. Committee Audit competency is measured by using scoring method from Hermawan (2009) who used Audit Committee's knowledge in accounting and the age of Audit Committee in order to measure the competency of Audit Committee Furthermore, this study aims to investigate the influence of family ownership, foreign ownership, the complexity of the company, and firm size on competency Audit Committee. This study uses double linear regression with 507 companies which is listed in BEI during 2010-2011 as observations. Based on this research, the Boardsize positively and significantly influences the competency of Audit Committee. Meanwhile, the number of independent commissioner's

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