

Pengaruh komisaris independen, auditor eksternal dan komite audit terhadap internet reporting of strategic information (IRSI) = The effect of independent commissioner external auditor and audit committee on internet reporting of strategic information (IRSI)

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Abstrak

ABSTRAK

Penelitian ini bertujuan untuk mengetahui adanya pengaruh komisaris independen, reputasi auditor eksternal dan komite audit terhadap Internet Reporting of Strategic Information IRSI . Terdapat 14 item terkait dengan pengungkapan IRSI. Sampel yang digunakan 235 perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia di tahun 2014. Hasil pengujian menunjukkan bahwa Internet Reporting of Strategic Information IRSI berpengaruh positif terhadap variabel proporsi dewan komisaris independen, auditor eksternal dan kualitas komite audit. Sedangkan variabel jumlah rapat dewan komisaris berpengaruh negatif terhadap Internet Reporting of Strategic Information IRSI .

ABSTRACT

This thesis aims to provide empirical evidence of the effect of independent commissioner, external auditor and audit committee on Internet Reporting of Strategic Information IRSI . Based on the samples of 235 firm year listed companies on the Indonesian Stock Exchange on 2014. The results of this study show that board of independent commissioner size, auditor external and audit committee quality has a positive effect on Internet Reporting of Strategic Information IRSI . The findings also show that on Internet Reporting of Strategic Information IRSI is negatively and significantly correlated with the frequency of board of commissioner meetings.