

Pengaruh efektivitas peran komite audit, proporsi komisaris independen dan kualitas audit terhadap kualitas akrual = The influence of audit committee's role, effectiveness proportion of independent commissioner and audit quality on accrual quality / Sari Anggraini

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Abstrak

**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh efektivitas peran komite audit, proporsi komisaris independen dan kualitas audit terhadap kualitas akrual. Efektivitas peran komite audit dinilai berdasarkan aktivitas, ukuran dan kompetensi komite audit. Kualitas akrual diukur menggunakan model Dechow dan Dichev (2002) dan dimodifikasi oleh McNichols (2002) dan Francis et al. (2005). Metode analisis yang digunakan adalah regresi berganda. Penelitian ini menggunakan data Bursa Efek Indonesia dengan sampel sebanyak 114 perusahaan manufaktur untuk periode 2008 – 2010. Berdasarkan hasil pengujian, ditemukan bahwa variabel kualitas audit berpengaruh signifikan terhadap kualitas akrual, dan variabel efektivitas peran komite audit berpengaruh signifikan terhadap kualitas akrual. Variabel proporsi komisaris independen tidak berpengaruh signifikan terhadap kualitas akrual, namun apabila perhitungan proporsi komisaris independen disesuaikan dengan masa jabatan anggota komisaris independen, maka variabel tersebut menunjukkan pengaruh signifikan terhadap kualitas akrual.

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**ABSTRACT**

The aim of this research are to determine the effect of audit committee's role effectiveness, proportion of independent commissioner and audit quality on accrual quality. The effectiveness of audit committee's role is measured by activity, size and competence of the audit committee. Accrual quality is measured by using the model which proposed by Dechow and Dichev (2002) and modified by McNichols (2002) and Francis et al. (2005). The method of analysis used multiple regression. This research uses empirical data from Indonesia Stock Exchange with 114 samples from manufacturing firms for 2008 to 2010 period. Based on the test result, this research found that audit quality have a significant impact on accrual quality, and the audit committee effectiveness have a significant effect to accrual quality. Proportion of independent commissioners has no significant effect on accrual quality, but when the calculation of proportion of independent commissioner is adjusted with independent commissioner tenure, the result shows a significant impact on accrual quality.