

Pengaruh proporsi komisaris independen, efektivitas komite audit, kualitas audit eksternal dan pengungkapan Islamic social reporting terhadap nilai perusahaan: studi empiris pada perusahaan yang terdaftar dalam indeks saham syariah Indonesia = The influence of the proportion of independent commissioners, audit committee effectiveness, an external auditors quality and the disclosure of Islamic social reporting on company value: empiric study at Indonesia sharia stock index

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Abstrak

Tesis ini bertujuan untuk menguji pengaruh proporsi komisaris independen, efektivitas komite audit, kualitas audit eksternal dan pengungkapan Islamic Social Reporting terhadap nilai perusahaan. Efektivitas komite audit diukur berdasarkan skor yang dikembangkan oleh Hermawan (2009) dan Anggraini dan Utama (2013), berdasarkan aktivitas, jumlah anggota serta kompetensi. Kualitas auditor eksternal diukur berdasarkan ukuran KAP big four dan non big four. Pengungkapan Islamic Social Reporting diukur berdasarkan skor yang dikembangkan oleh Othman dan Thani (2009) dan Lestari (2013) melalui indeks ISR. Nilai perusahaan diukur berdasarkan Price to Book Value (PBV). Metode analisis menggunakan regresi linier berganda. Tesis ini menggunakan data empiris Bursa Efek Indonesia dengan sampel 75 perusahaan yang terdaftar dalam Indeks Saham Syariah Indonesia periode 2011 sampai dengan 2013. Hasil dari penelitian ini yaitu proporsi komisaris independen dan efektivitas komite audit tidak berpengaruh terhadap nilai perusahaan. Kualitas audit eksternal dan pengungkapan Islamic Social Reporting berpengaruh terhadap nilai perusahaan.

.....The purposes of this thesis is to examine the influence of the proportion of independent commissioners, audit committee effectiveness, an external auditors quality and the disclosure of Islamic Social Reporting on company value. The audit committee effectiveness is measured by using the audit committee scores which developed by Hermawan (2009) and Anggraini and Utama (2013), based on the activity, size and competence. An audit quality is measured by size of the external auditor, KAP big four and non big four. The disclosure of Islamic Social Reporting measured by a score developed by Othman and Thani (2009) and Lestari (2013) through the ISR index. Value company is measured based on Price to Book Value (PBV). Analysis used is multiple linier regressions. This thesis uses Indonesia Stock Exchanges empirical data with 75 sample from Indonesia Sharia Stock Index for 2011 to 2013 period. The result of this research is the proportion of independent commissioners and audit committee effectiveness have no an influence on company value. The audit quality and the disclosure of Islamic Social Reporting have an influence on company value.