

Hubungan Karakteristik Komite Audit Terhadap Ketepatan Waktu Laporan Keuangan Auditan Pada Perusahaan Non-Keuangan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2014-2017 = The Relation of Audit Committee Characteristics On The Timeliness of Audited Financial Statement of Non-Financial Listed Companies in the Indonesia Stock Exchange year 2014-2017

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Abstrak

Penelitian ini bertujuan untuk membuktikan secara empiris mengenai hubungan antara karakteristik komite audit yaitu gender, pengalaman terdahulu, keahlian keuangan, ukuran, dan tingkat kerajinan dengan ketepatan waktu laporan keuangan auditan. Penelitian ini menggunakan sampel perusahaan publik di Indonesia kecuali industri keuangan selama periode 2014-2017. Hasil dari penelitian ini membuktikan adanya hubungan signifikan positif antara komposisi gender komite audit dan keahlian keuangan komite audit terhadap audit report lag. Serta hubungan signifikan negatif tingkat kerajinan komite audit terhadap audit report lag. Karakteristik pengalaman terdahulu dan ukuran komite audit menunjukkan hasil tidak adanya hubungan signifikan dengan audit report lag.

This research aims to know the relation between audit committee characteristics which are gender, experience, financial expertise, size, and diligence on the timeliness of audited financial statement. This research uses samples of public firms listed in Indonesian Stock Exchange excluding financial industry for the year 2014-2017. The results of this study prove that there is a significant positive relation between the gender composition of the audit committee and the financial expertise of the audit committee on audit report lag. Also there is a significant negative relation between level of diligence of audit committee on audit report lag. Prior experience of audit committee and size of audit committee show the result of no significant relationship on audit report lag.