

Pengaruh karakteristik dewan komisaris dan komite audit terhadap kualitas audit = The effect of characteristics of the board of commissioners and audit committee on audit quality

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Abstrak

Penelitian ini menganalisis pengaruh karakteristik dewan komisaris dan komite audit terhadap kualitas audit di Indonesia. Penelitian ini merupakan penelitian kuantitatif metode studi empiris dengan data sekunder. Sampel yang digunakan dalam penelitian ini bersifat strongly balanced, sebanyak 805 firm year. Sampel tersebut merupakan data perusahaan yang terdaftar di Bursa Efek Indonesia tahun 2016-2020, kecuali sektor keuangan. Proksi pengukuran kualitas audit dalam penelitian ini adalah akrual diskresioner, yang diukur dengan modified Jones model (Dechow et al., 1995). Hasil penelitian ini menunjukkan bahwa keahlian hukum komite audit berpengaruh positif signifikan terhadap kualitas audit. Penelitian ini juga menemukan bahwa ukuran dewan komisaris, gender dewan komisaris, independensi dewan komisaris, keahlian industri komite audit, dan gender komite audit tidak berpengaruh signifikan terhadap kualitas audit. Studi ini memiliki beberapa implikasi, terutama bagi regulator di Indonesia sebagai bahan pertimbangan bagi reformasi kebijakan di masa yang akan datang.

.....This study analyzes the effect of the characteristics of commissioners and audit committees on audit quality in Indonesia. This research is a quantitative research with empirical study method with secondary data. The sample used in this study is strongly balanced, amounting to 805 firm years. The sample is data from companies listed on the Indonesia Stock Exchange in 2016-2020, excluding financial sector. The proxy for measuring audit quality in this study is discretionary accruals, as measured by the modified Jones model (Dechow et al., 1995). The results of this study indicate that the legal expertise of the audit committee has a significant positive effect on audit quality. This study also found that the size of the board of commissioners, the gender of the board of commissioners, the independence of the board of commissioners, the industry expertise of the audit committee, and the gender of the audit committee have no significant effect on audit quality. This study has several implications, especially for regulators in Indonesia as a consideration for future policy reforms.