

ABSTRAK

HUBUNGAN KOMITE AUDIT DAN KUALITAS PELAPORAN KEUANGAN

(Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek
Indonesia Tahun 2011-2015)

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Penelitian ini bertujuan untuk menganalisis hubungan antara komite audit dan kualitas pelaporan keuangan. Dimana komite audit diproksikan dengan ukuran dan keahlian komite audit, sedangkan kualitas pelaporan keuangan diproksikan dengan nilai absolut akrual diskresioner.

Jenis penelitian ini adalah studi empiris. Jumlah populasi sasaran sebanyak 69 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2011-2015. Teknik analisa data yang digunakan pada variabel penelitian adalah statistik deskriptif.

Hasil penelitian menunjukkan bahwa terdapat hubungan yang sangat lemah dan negatif antara komite audit dan kualitas pelaporan keuangan berdasarkan nilai absolut akrual dikresioner.

Kata Kunci: Komite Audit, Kualitas Pelaporan Keuangan, Nilai Absolut Akrual Diskresioner.

ABSTRACT

RELATIONSHIP OF AUDIT COMMITTEES AND FINANCIAL REPORTING QUALITY

(Empirical Study of Manufacturing Companies Listed in Indonesian Stock Exchange in 2011-2015)

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The study aims to analyze the relationship between the audit committee and the financial reporting quality. The audit committee is proxied with the size and expertise of the audit committee, while the quality of financial reporting is proxied with the absolute value of the discretionary accrual.

The type of research is an empirical study. Number of target population is 69 manufacturing companies listed on the Indonesia Stock Exchange in 2011-2015. Data analysis technique used is descriptive statistic.

The results showed that there was a very weak and negative relationship between the audit committee and the quality of financial reporting by absolute value of discretionary accrual.

Keywords: Audit Committee, Financial Reporting Quality, Absolute Value Discretionary Accruals.