

ABSTRACT

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The Effect Of Audit Committee on Financial Reporting Quality in Manufacturing Companies Listed on the Indonesia Stock Exchange in 2013-2016 and its Overview from the Islamic Point of View.

151 + xv pages, 13 tables, 4 pictures and 16 enclosures

Abstract Description

This study aims to examine the effect of Audit Committee's Quality measured by Audit Committee Expertise, Audit Committee Size, and Number Of Meeting Audit Committee on the Financial Reporting Quality. The research method used is quantitative research methods and using secondary data were taken from manufacturing companies which are listed in Indonesia Stock Exchange. 22 companies selected as study sample for the period of 2013 to 2016 based on purposive sampling method. The analysis method of this research used panel data regression with the significance level at 5%. The results showed variable Audit Committee Expertise, Audit Committee Size, and Number Of Meeting Audit Committee simultaneously effect on Financial Reporting Quality. Furthermore, the partially, Audit Committee Expertise have significantly and negatively influence Financial Reporting Quality, Audit Committee Size have significantly and negatively influence Financial Reporting Quality, and Number Of Meeting Audit Committee does not have association toward Financial Reporting Quality. As well as overall in the Islamic perspective that Audit Committee Expertise, Audit Committee Size, Number Of Meeting Audit Committee, and Financial Reporting Quality have fulfilled the Islamic Shari'a as a whole in every supporting variable as stated in the Qur'an and Hadith.

Keywords: *Audit Committee Expertise, Audit Committee Size, Number Of Meeting Audit Committee, and Financial Reporting Quality.*

ABSTRAK

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Pengaruh Komite Audit Terhadap Kualitas Laporan Keuangan dan Tinjauannya Dari Sudut Pandang Islam. (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2013-2016).

151 + xv halaman, 13 tabel, 4 gambar dan 16 lampiran

Uraian Abstrak

Penelitian ini bertujuan untuk menguji pengaruh Kualitas Komite Audit yang diukur dengan Keahlian Komite Audit, Ukuran Komite Audit dan Jumlah Pertemuan Komite Audit terhadap Kualitas Laporan Keuangan secara parsial maupun simultan. Metode penelitian yang digunakan adalah metode penelitian kuantitatif dan menggunakan data sekunder yaitu perusahaan pada kategori manufaktur yang tercatat di Bursa Efek Indonesia. Sampel yang digunakan sebanyak 22 perusahaan dengan periode tahun 2013-2016 melalui metode *purposive sampling*. Metode analisis yang digunakan adalah teknik analisis regresi data panel dengan tingkat signifikansi 5%. Hasil dari penelitian ini menunjukkan secara simultan variabel Keahlian Komite Audit, Ukuran Komite Audit dan Pertemuan Komite Audit berpengaruh signifikan terhadap Kualitas Laporan Keuangan. Selanjutnya secara parsial Keahlian Komite Audit berpengaruh negatif dan signifikan terhadap Kualitas Laporan Keuangan, Ukuran Komite Audit berpengaruh negatif dan signifikan terhadap Kualitas Laporan Keuangan, dan Jumlah Pertemuan Komite Audit tidak berpengaruh signifikan terhadap Kualitas Laporan Keuangan. Serta, Secara Keseluruhan dalam perspektif Islam bahwa Keahlian Komite Audit, Ukuran Komite Audit, Pertemuan Komite Audit dan Kualitas Laporan Keuangan sudah memenuhi syariat Islam secara menyeluruh dalam setiap variabel yang mendukung sebagaimana yang tertuang dalam Al-Qur'an dan Hadits.

Kata kunci: Keahlian Komite Audit, Ukuran Komite Audit, Pertemuan Komite Audit, dan Kualitas Laporan Keuangan