

ABSTRAK

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Pengaruh Komisaris Independen, Komite Audit Dan Spesialisasi Auditor Terhadap Integritas Laporan Keuangan Serta Tinjauannya Menurut Sudut Pandang Islam

(Studi Kasus Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2016-2020)

145 + xv halaman, 15 tabel, 4 gambar, 4 lampiran

Uraian Abstrak

Penelitian ini bertujuan untuk menguji pengaruh Komisaris Independen, Komite Audit, Dan Spesialisasi Auditor Terhadap Integritas Laporan Keuangan. Penelitian ini menggunakan populasi perusahaan manufaktur yang tercatat di Bursa Efek Indonesia (BEI) tahun 2016-2020. Teknik pengambilan sampel dalam penelitian ini adalah *purposive sampling* dan didapat sampel 46 perusahaan. Penelitian ini menggunakan data sekunder yaitu laporan keuangan tahunan yang diperoleh dari situs resmi *Indonesian Stock Exchange (IDX)*. Metode analisis yang digunakan adalah regresi linier berganda dengan aplikasi SPSS versi 26.0. Hasil penelitian menunjukkan bahwa komite audit dan spesialisasi auditor berpengaruh positif terhadap integritas laporan keuangan. Komisaris independen tidak berpengaruh terhadap integritas laporan keuangan. Serta secara keseluruhan dalam prespektif Islam bahwa semua variabel terikat sudah memenuhi syariat Islam sebagaimana yang tertuang dalam Al-Quran dan Hadist.

Kata kunci: Komisaris Independen, Komite Audit, Spesialisasi Auditor, Integritas Laporan Keuangan

ABSTRACT

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The Influence of Independent Commissioners, Audit Committees and Auditor Specializations on the Integrity of Financial Statements and Their Reviews from an Islamic Perspective (Case Study on Manufacturing Companies Listed on the Indonesia Stock Exchange 2016-2020)

145+ xv pages, 15 tables, 4 images, 4 attachments

Abstract Description

This study aims to examine the effect of the Independent Commissioner, the Audit Committee, and Auditor Specialization on the Integrity of Financial Statements. This study uses a population of manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2016-2020. The sampling technique in this study was purposive sampling and obtained a sample of 46 companies. This study uses secondary data, namely the annual financial statements obtained from the official website of the Indonesian Stock Exchange (IDX). The analytical method used is multiple linear regression with SPSS version 26.0 application. The results showed that the audit committee and auditor specialization had a positive effect on the integrity of the financial statements. Independent commissioners have no effect on the integrity of the financial statements. And overall in the Islamic perspective that all the dependent variables have met Islamic law as stated in the Al-Quran and Hadith.

Keywords: Independent Commissioner, Audit Committee, Auditor Specialization, Financial Report Integrity