

Pengaruh karakteristik komite audit terhadap kinerja perusahaan pada perusahaan non-finansial = Audit committee characteristics on the performance on non financial company

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Abstrak

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh karakteristik komite audit terhadap kinerja perusahaan pada perusahaan non-finansial yang terdaftar di Bursa Efek Indonesia tahun 2015. Karakteristik komite audit dilihat dari ukuran komite audit, keahlian keuangan komite audit, dan aktivitas komite audit. Kinerja perusahaan diukur menggunakan Return on Equity ROE , Return on Asset ROA , dan Earning per Share EPS . Sampel yang digunakan dalam penelitian ini berjumlah 327 perusahaan non-finansial dan diolah dengan regresi pada STATA. Hasil penelitian menunjukkan bahwa karakteristik komite audit yaitu ukuran komite audit, keahlian keuangan komite audit dan aktivitas komite audit bernilai positif signifikan terhadap kinerja perusahaan pada tiga model penelitian.

ABSTRACT

The purpose of this study to know the effect of audit committee characteristics on the non financial firm performance in listed on Indonesia Stock Exchange in 2015. Audit committee characteristics measured by audit committee size, audit committee financial expertise, and audit committee activity. Firm performance is measured by Return on Equity ROE , Return on Asset ROA , and Earning per Share EPS . Sample consist of 327 non financial companies listed on Indonesia Stock Exchange in 2015, analyzed using regression on STATA. The result of study is audit committee size, audit committee financial expertise and audit committee activity has significant positive effect on the performance in three study model.