

ABSTRAK

AYU ASTUTI ARIFIN. Pengaruh Ukuran, Kompetensi, dan Frekuensi Rapat Komite Audit Terhadap Ketepatan Waktu Penyampaian Laporan Keuangan Dengan Reputasi Auditor Sebagai Variabel Moderasi. Fakultas Ekonomi, Universitas Negeri Jakarta, 2019.

Penelitian ini bertujuan untuk menganalisis pengaruh ukuran, kompetensi, dan frekuensi rapat komite audit terhadap ketepatan waktu penyampaian laporan keuangan, dan menganalisis pengaruh reputasi auditor sebagai variabel pemoderasi pengaruh ukuran, kompetensi, dan frekuensi rapat komite audit terhadap ketepatan waktu penyampaian laporan keuangan. Objek penelitian ini adalah sektor barang konsumsi yang terdaftar di Bursa Efek Indonesia. Periode pengamatan dalam penelitian ini selama 4 tahun yaitu 2014-2017. Penelitian ini menggunakan data sekunder berupa laporan keuangan berupa laporan tahunan. Teknik yang digunakan dalam pengambilan sampel adalah *purposive sampling* dan diperoleh 22 perusahaan sektor barang konsumsi dengan total observasi *unbalanced* sebanyak 87 sampel.

Ketepatan waktu penyampaian laporan keuangan sebagai variabel dependen dalam penelitian ini menggunakan *financial reporting lead time* yakni rentang waktu yang dibutuhkan sampai laporan keuangan dipublikasikan oleh BEI. Sedangkan, variabel independen ini adalah ukuran komite audit yang diukur dengan jumlah komite audit yang dimiliki perusahaan. Variabel kompetensi komite audit diukur dengan proporsi komite audit yang memiliki keahlian dibidang akuntansi dan/atau keuangan. Variabel frekuensi rapat komite audit diukur dengan jumlah rapat komite audit yang diadakan dalam setahun. Sedangkan, reputasi auditor sebagai variabel moderasi diprosksikan dengan jumlah rekan yang dimiliki kantor akuntan publik. Pengaruh dan hubungan keempat variabel ini diuji dengan menggunakan model *moderate regression analysis*.

Hasil uji T menunjukan bahwa ukuran dan kompetensi komite audit tidak berpengaruh terhadap ketepatan waktu penyampaian laporan keuangan. Sedangkan, frekuensi rapat komite audit berpengaruh negatif dan signifikan. Reputasi auditor tidak mampu memoderasi hubungan ukuran dan kompetensi komite audit terhadap ketepatan waktu penyampaian laporan keuangan. Namun, reputasi auditor memperkuat pengaruh frekuensi rapat komite audit terhadap ketepatan waktu penyampaian laporan keuangan. Untuk uji F menunjukan bahwa ukuran, kompetensi, frekuensi rapat komite audit, dan reputasi auditor sebagai variabel moderasi secara simultan berpengaruh terhadap ketepatan waktu penyampaian laporan keuangan.

Kata Kunci : ukuran komite audit, kompetensi komite audit, frekuensi rapat komite audit, reputasi auditor, ketepatan waktu penyampaian laporan keuangan.

ABSTRACT

AYU ASTUTI ARIFIN. *The Influence of Size, Competence, and Meeting Frequency of Audit Committee on Timeliness of Financial Reporting with Auditor Reputation as Moderation Variables. Faculty of Economics, Universitas Negeri Jakarta, 2019.*

This study aims to analyze the effect of the size, competence, and meeting frequency of audit committee on the timeliness of financial reporting, and analyze the effect of the auditor reputation as a moderating variable that effect of the size, competence, and meeting frequency of audit committee on the timeliness of financial reporting. The object of this study is the consumer goods sector which is listed on the Indonesia Stock Exchange. The observation period in this study was 4 years, 2014-2017. This study uses secondary data in the form of annual reports. The technique used in sampling was purposive sampling and 22 companies in the consumer goods sector were obtained with a total of 87 samples unbalanced observations.

Timeliness of financial reporting as the dependent variable in this study uses financial reporting lead time which is the timeframe needed until the financial statements are published by the IDX. Meanwhile, this independent variable is the size of the audit committee measured by the number of audit committees. The audit committee competency variable is measured by the proportion of audit committees that have expertise in accounting and / or finance. The variable meeting frequency of audit committee is measured by the number of audit committee meetings held in a year. Meanwhile, the auditor reputation as a moderating variable is proxied by the number of partners owned by public accounting firms. The influence and relationship of these four variables were tested using moderate regression analysis models.

T test results show that the size and competence of the audit committee does not affect the timeliness of financial reporting. Meanwhile, meeting frequency of audit committee has a negative and significant effect. The auditor's reputation is not able to moderate the relationship between the size and competence of the audit committee with the timeliness of financial reporting. However, the auditor's reputation strengthens the influence of meeting frequency of audit committee on the timeliness of financial reporting. The F test shows that the size, competence, meeting frequency of audit committee, and auditor reputation as a moderating variable simultaneously affect the timeliness of financial statement submission.

Keywords : audit committee size, audit committee competency, meeting frequency of audit committee, auditor reputation, timeliness of financial reporting.