

**PENGARUH KARAKTERISTIK KOMITE AUDIT TERHADAP  
KINERJA PERUSAHAAN: Studi Empiris pada Perusahaan Terdaftar di  
BEI dan BUMN Tahun 2013-2014**

Fauziah Amanda Putri (11/311876/EK/18293)

Akuntansi

Dosen Pembimbing: Dewi Fatmawati, S.E., M.Sc.

**INTISARI**

Penelitian ini bertujuan untuk mengetahui apakah terdapat pengaruh antara karakteristik komite audit terhadap kinerja perusahaan. Karakteristik komite audit yaitu ukuran komite audit (ACSIZE), komite audit independen (ACINDEP), pertemuan komite audit (ACMEET), keahlian keuangan komite audit (ACFINEXP). Kinerja perusahaan dapat diukur melalui *return on asset* (ROA). Penelitian ini menggunakan sampel sebanyak 664 perusahaan yang terdiri dari perusahaan publik *non*-keuangan dan perusahaan BUMN *non*-keuangan selama periode 2013-2014. Penelitian ini juga bertujuan untuk mengetahui apakah tipe perusahaan (TYPE) mempengaruhi kinerja perusahaan. Hasil penelitian menunjukkan bahwa ACSIZE, ACINDEP, ACFINEXP, ACMEET, dan TYPE tidak mendukung hipotesis yang berarti bahwa tidak mempunyai pengaruh yang signifikan terhadap kinerja perusahaan (ROA).

**Kata Kunci:** *Return on Asset*, Ukuran Komite Audit, Komite Audit Independen, Pertemuan Komite Audit, Keahlian Keuangan Komite Audit, Tipe Perusahaan

**THE INFLUENCE OF AUDIT COMMITTEE CHARACTERISTICS  
TOWARDS COMPANY PERFORMANCE: Empirical Study of Listed  
Company in Indonesia Stock Exchange and State Owned Enterprises in  
2013-2014**

Fauziah Amanda Putri (11/311876/EK/18293)

Accounting

Bachelor Thesis Supervisor: Dewi Fatmawati, S.E., M.Sc.

**ABSTRACT**

The aim of this research is to know whether there is an influence between audit committee characteristics on the performance of company. The characteristics of audit committee is audit committee size (ACSIZE), audit committee independence (ACINDEP), audit committee meeting (ACMEET), audit committee financial expertise (ACFINEXP). The performance of company can be measured by return on asset (ROA). This research is using 664 companies as a sample, consist of non-financial public company and non-financial state owned enterprises in 2013 until 2014. Another aims of this research is to know whether company type (TYPE) is affecting the performance of company. The result showed that ACSIZE, ACINDEP, ACMEET, ACFINEXP, and TYPE are not supported the hypothesis, it means they do not have any significant influence towards return on assets of the company.

**Keywords:** Return on Asset, Audit Committee Size, Audit Committee Independence, Audit Committee Meeting, Audit Committee Financial Expertise, Company Type