

ABSTRACT

This research aims to testify empirically the effects of audit committee characteristic which consist of audit committee independence, financial expertise of audit committee, and the membership of audit committee to internal control disclosure quality based on COSO internal control elements. The companies were chosen from all non-financial companies listed in Bursa Efek Indonesia in 2014. While the financial companies were not used as the object of the study in order to avoid the data bias of financial and non-financial companies' rules differences.

This research consists of three hypotheses to testify the effects of audit committee characteristic to the quality of internal control disclosure quality. Independence of audit committee, financial expertise of audit committee, and the number of audit committee members were seen from the companies' annual report, assessed regarding to some criteria in the regulation and best practice. Hypothetically, the analysis used regression analysis to testify the significance of each variable. The results showed that the audit committee independence had significant effects towards the quality of internal control disclosure, while the financial expertise of audit committee and the number of audit committee members did not affect significantly to the quality of internal control solving.

Keywords : audit committee, the quality of internal control disclosure, COSO internal control elements, non-financial companies.

INTISARI

Penelitian ini bertujuan untuk menguji secara empiris pengaruh karakteristik komite audit yang terdiri dari independensi komite audit, keahlian komite audit dalam bidang keuangan, serta jumlah anggota komite audit terhadap kualitas pengungkapan pengendalian internal berdasarkan elemen pengendalian internal COSO. Perusahaan yang dipilih terdiri dari seluruh perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia tahun 2014. Perusahaan dengan latar belakang industri keuangan tidak dijadikan objek penelitian untuk menghindari bias data perbedaan peraturan perusahaan keuangan dan non-keuangan.

Penelitian ini terdiri dari tiga hipotesis untuk menguji pengaruh karakteristik komite audit terhadap kualitas pengungkapan pengendalian internal. Independensi, keahlian di bidang keuangan, dan jumlah anggota komite audit dilihat dari laporan tahunan perusahaan, dinilai berdasarkan kriteria yang mengacu pada undang-undang dan *best practice*. Analisis hipotesis menggunakan analisis regresi untuk menguji signifikansi tiap variabel. Hasil uji regresi menunjukkan independensi komite audit memiliki pengaruh yang signifikan terhadap kualitas pengungkapan pengendalian internal, sedangkan keahlian komite audit dan jumlah anggota komite audit tidak memiliki pengaruh yang signifikan terhadap kualitas pengungkapan pengendalian internal.

Kata kunci: komite audit, pengungkapan pengendalian internal, elemen pengendalian internal COSO, perusahaan non-keuangan.