

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh peran komite audit dan audit internal terhadap kualitas pelaporan keuangan serta pengaruh kualitas pelaporan keuangan terhadap nilai perusahaan.

Penelitian ini menggunakan metode *expalanatory reserach*, pengumpulan data menggunakan pendekatan sensus dengan mendistribusikan kuesioner kepada 31 bank yang terdaftar di Bursa Efek Indonesia. Unit analisis adalah bank yang terdaftar di Bursa Efek Indonesia dengan responden ketua/anggota komite audit, manajer audit internal dan manajer akuntansi keuangan. Jenis data yang digunakan adalah data primer hasil tanggapan kuesioner yang ditanggapi responden dan data sekunder yang diperoleh dari laporan tahunan bank. Uji validitas dan uji reliabilitas dilakukan terhadap tanggapan kuesioner yang terkumpul untuk selanjutnya dilakukan pengujian hipotesis. Analisis data pengujian hipotesis menggunakan analisis jalur/*path analysis*.

Hasil penelitian menunjukkan bahwa terdapat pengaruh peran komite audit dan audit internal terhadap kualitas pelaporan keuangan. Kualitas pelaporan keuangan akan semakin tinggi apabila: (1) komite audit berperan dengan memahami makna tujuan, wewenang, dan tanggung jawab, dilengkapi dengan struktur, anggota komite yang memenuhi syarat serta pelaksanaannya melalui mekanisme rapat, pelaporan dan evaluasi kinerja yang berkelanjutan. (2) audit internal berperan dengan melengkapi dan memahami makna tujuan, manajemen, lingkup tugas, penerapan prinsip serta terlaksananya fungsi audit internal. Nilai perusahaan akan semakin tinggi apabila (3) kualitas pelaporan keuangan yang disusun dan disajikan memenuhi aspek-aspek asumsi dasar, karakteristik laporan keuangan, pengakuan dan pengukuran laporan keuangan.

Kata kunci : peran komite audit, audit internal, kualitas pelaporan keuangan dan nilai perusahaan.

ABSTRACT

The research objectives are to examine the influence of the role of the audit committee and internal audits to the quality of financial reporting, and the effect of financial reporting quality on company value.

This research uses explanatory research methods, with data collection using census approach by distributing questionnaires to 31 banks that listed on the Indonesia Stock Exchange. The unit of analysis is the bank that listed on the Indonesia Stock Exchange with chairman / member of the audit committee, the internal audit manager, the finance and accounting managers as respondents. The types of data that used as primary data is the result of questionnaire respondents' feedback and secondary data is obtained from the listed bank's annual reports. Validity and reliability tests are conducted on the questionnaire's feedback that were collected for further testing hypotheses. Data analysis hypothesis testing is using path analysis.

The research outcome showed that there are significant role of audit committees and internal audit to the quality of financial reporting. The quality of financial reporting is higher if: (1) The audit committee have a role in comprehending the objectives, the authority, and the responsibility. Completed with the structure, eligible members and their implementation mechanisms through meetings, reporting, and evaluation of sustained performance. (2) the internal audit role have a role in completion and understanding the objectives, management, scope of work, the application of the principles and implementation of the internal audit function. The Company value is higher if (3) the quality of financial reporting that prepared and presented are meeting the basic assumptions aspects, the characteristics, the recognition, and the measurement of financial statement.

Keywords: *the role of the audit committee, internal audit, the quality of financial reporting, and the firm value.*