

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kompetensi komite audit dan independensi komite audit terhadap kualitas audit. Variabel independen kompetensi komite audit diukur dengan rasio atau persentase (%) komite audit yang memiliki latar belakang pendidikan dan keahlian di bidang akuntansi dan keuangan terhadap jumlah anggota komite audit. Variabel independen independensi komite audit diukur dengan rasio atau persentase (%) komite audit yang independen yaitu berasal dari luar Emiten atau Perusahaan Publik terhadap jumlah anggota komite audit. Sedangkan variabel dependen kualitas audit diukur dengan variabel *dummy* yaitu jika perusahaan diaudit oleh KAP yang bermitra dengan *Big Four* diberi kode "1" dan KAP non *Big-Four* diberi kode "0".

Sampel yang digunakan adalah perusahaan perbankan konvensional yang terdaftar di Bursa Efek Indonesia tahun 2017. Teknik pengambilan sampel dalam penelitian ini menggunakan metode *purposive sampling*, jenis data yang dipakai adalah data sekunder. Penelitian ini menggunakan model regresi logistik berganda

Berdasarkan hasil dari pengujian hipotesis, diketahui bahwa kompetensi komite audit dan independensi komite audit tidak berpengaruh terhadap kualitas audit.

Kata kunci : kompetensi komite audit, independensi komite audit, kualitas audit

ABSTRACT

This research is aimed to examine impact the competence of the audit committee and independence of audit committee on audit quality. The independent variable of the competence of audit committee is measured by the ratio or percentage (%) the audit committee that has an educational background and expertise in accounting and finance to the total of audit committee members. The independent variable of the independence of audit committee is measured by the ratio or percentage (%) of an independent audit committee that is come from outside the Issuer or Public Company to the total of audit committee members. While the dependent variable of audit quality is measured by a dummy variable, that is if the company is audited by KAP in partnership with the Big Four coded "1" and non Big-Four KAP is coded "0".

The sample used is a conventional banking company that is listed on the Indonesia Stock Exchange in 2017. The sampling technique in this research uses a purposive sampling method, the type of data used is secondary data. This research uses multiple logistic regression models.

Based on the results of testing the hypothesis, it is known that the competence of audit committee and the independence of audit committee have no effect on audit quality.

Keywords : competence of audit committee, independence of audit committee, audit quality