

PENGARUH KARAKTERISTIK KOMITE AUDIT TERHADAP FINANCIAL DISTRESS

(Studi Kasus Pada Perusahaan Sub Sektor Property dan Real Estate yang
Terdaftar Dalam Bursa Efek Indonesia (BEI) Tahun 2012-2014)

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INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh karakteristik komite audit terhadap financial distress. Variabel independen dalam penelitian adalah independensi komite audit, ukuran komite audit, frekuensi pertemuan komite audit, dan kompetensi komite audit. Variabel dependen dalam penelitian ini adalah financial distress yang diukur dengan menggunakan *Analisis Diskriminan Altman Z Score*.

Untuk menguji hipotesis maka digunakan analisis regresi berganda di dalam penelitian ini. Data yang digunakan bersumber dari laporan tahunan dan laporan keuangan dari 11 perusahaan sub sektor property dan real estate yang terdaftar di Bursa Efek Indonesia pada tahun 2012-2014.

Hasil dari pengujian data menunjukkan bahwa hanya independensi komite audit yang memiliki pengaruh terhadap financial distress. Sedangkan ukuran komite audit, frekuensi pertemuan komite audit, dan kompetensi komite audit tidak memiliki pengaruh terhadap financial distress.

Kata kunci: Financial Distress, Frekuensi Pertemuan Komite Audit, Independensi Komite Audit, Kompetensi Komite Audit, Ukuran Komite Audit

THE EFFECT OF AUDIT COMMITTEE CHARACTERISTICS ON FINANCIAL DISTRESS

(Case studies on company sub-sector property and real estate listed in the
Indonesia Stock Exchange (IDX) period 2012-2014)

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ABSTRACT

This study aims to determine the effect of audit committee characteristics on financial distress. Independent variables in this study are independence of audit committee, size of audit committee, frequency of audit committee meeting, and competence of audit committee. Dependent variable in this study is financial distress that measured by discriminant analysis Altman Z-Score.

In this study we used multiple regression analysis to test the hypothesis. Data are obtained from annual report and financial report from 11 firms of sub-sector property and real estate that listed in Indonesia Stock Exchange in 2012-2014.

The results of the test data showed that independence of audit committee have a significant effect on financial distress. In addition, size of audit committee, frequency of audit committee meeting, and competence of audit committee does not have a significant effect on financial distress.

Keywords: Competence of audit committee, Financial distress, Frequency of audit committee meeting, Independence of audit committee, Size of audit committee