

**PENGARUH KOMITE AUDIT INDEPENDEN, AKTIVITAS KOMITE
AUDIT, KOMPETENSI KOMITE AUDIT DAN OPINI AUDIT
TERHADAP *TIMELINESS* LAPORAN KEUANGAN DENGAN
KUALITAS AUDIT SEBAGAI VARIABEL MODERASI**

Ren Vania Sugesti¹, Dwi Fitri Puspa, Novia Rahmawati

¹Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis Universitas Bung Hatta

Email : renvaniasugesti18@gmail.com

ABSTRAK

Penelitian ini bertujuan untuk meneliti secara empiris pengaruh komite audit independen, aktivitas komite audit, kompetensi komite audit dan opini audit terhadap *timeliness* laporan keuangan dengan kualitas audit sebagai variabel moderasi. Penelitian ini dilakukan pada perusahaan jasa non keuangan yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2015-2019. Pengambilan sampel pada penelitian ini menggunakan metode *purposive sampling*, sehingga diperoleh sampel sebanyak 102 perusahaan jasa non keuangan. Teknik analisa data yang digunakan untuk menguji hipotesis adalah analisis regresi logistic dengan menggunakan software *Eviews 9*. Hasil penelitian ini menunjukkan bahwa aktivitas komite audit berpengaruh terhadap *timeliness* laporan keuangan sedangkan komite audit independen, kompetensi komite audit dan opini audit tidak berpengaruh terhadap *timeliness* laporan keuangan. Kualitas audit mampu memoderasi hubungan antara kompetensi komite audit dan opini audit terhadap *timeliness* laporan keuangan sedangkan kualitas audit tidak mampu memoderasi hubungan antara komite audit independen dan aktivitas komite audit terhadap *timeliness* laporan keuangan.

Kata Kunci : Komite Audit Independen, Aktivitas Komite Audit, Kompetensi Komite Audit, Opini Audit, Kualitas Audit, *Timeliness* Laporan Keuangan

THE EFFECT OF INDEPENDENT AUDIT COMMITTEE, AUDIT COMMITTEE ACTIVITIES, AUDIT COMMITTEE COMPETENCY AND AUDIT OPINION ON FINANCIAL REPORTING TIMELINESS WITH AUDIT QUALITY AS A MODERATING VARIABLES

Ren Vania Sugesti¹, Dwi Fitri Puspa, Novia Rahmawati

¹Accounting Department, Faculty of Economics and Business, BungHatta University

Email : renvaniasugesti18@gmail.com

ABSTRACT

This study aims to examine empirically the effect of independent audit committee, audit committee activity, audit committee competence and audit opinion on the timeliness of financial reporting timeliness with audit quality as a moderating variable. This research was conducted of non-financial service companies listed on the Indonesia Stock Exchange (BEI) in 2015-2019. Sampling in this study using purposive sampling method, in order to obtain a sample of 102 of non-financial service companies. The data analysis technique used to test the hypothesis is logistic regression analysis using Eviews 9 software. The results of this study indicate that the audit committee activity has an effect on the timeliness of the financial statements, while the independent audit committee, the competence of the audit committee and the audit opinion have no effect on the financial reporting timeliness. Audit quality is able to moderate the relationship between audit committee competence and audit opinion on the financial reporting timeliness, while audit quality is unable to moderate the relationship between the independent audit committee and the audit committee's activities on the of financial reporting timeliness.

Keywords: *Independent Audit Committee, Audit Committee Activities, Audit Committee Competence, Audit Opinion, Audit Quality, Financial Reporting Timeliness*