

ABSTRACT

This research aims to determine the effect of characteristic of audit committee consists of independence, expertise, frequency of meeting, the size members, tenure, and multiple directorship of audit committee members on the audit quality with the company size and leverage as control variables. *Audit quality* in this research measured on scale public accounting firm (KAP), with the proxied by Big Four and Non Big Four.

The population in this research are manufacturing companies listed in Indonesia Stock Exchange. The sampling method was purposive sampling technique. The number of samples were 79 companies. Methods of data analysis using descriptive statistical and logistic regression analysis.

These results indicate that characteristic of audit committee and audit quality simultaneously was fit or match the data. The partial test results showed that independence and audit committee tenure have a negative significant effect on the audit quality. While competence and multiple directorship of audit committee members is not affected by the audit quality. However, frequency of meeting and the size members of audit committee has a positive significant effect on the audit quality.

Keyword: *characteristic of audit committee, frequency of meeting audit committee, the size members of audit committee, audit quality.*

ABSTRAKSI

Penelitian ini bertujuan untuk menguji pengaruh dari karakteristik komite audit yang terdiri atas independensi komite audit, kompetensi komite audit, frekuensi pertemuan komite audit, ukuran komite audit, masa jabatan komite audit dan multi jabatan direktur komite audit terhadap kualitas audit dengan ukuran perusahaan dan *leverage* sebagai variabel kontrol. Kualitas audit dalam penelitian ini diprosikan dengan skala kantor akuntan publik (KAP), yaitu *Big Four* dan non *Big Four*.

Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2014. Prosedur pemilihan sampel menggunakan teknik *purposive sampling*. Jumlah sampel yang digunakan adalah 79 perusahaan. Metode analisis data menggunakan statistik deskriptif dan analisis regresi logistik.

Hasil penelitian ini menunjukkan bahwa karakteristik komite audit dan kualitas audit secara simultan telah *fit* atau cocok dengan data. kualitas audit. Hasil pengujian secara parsial menunjukkan bahwa independensi dan masa jabatan komite audit berpengaruh negatif dan signifikan terhadap kualitas audit. Sementara, kompetensi dan multi jabatan direktur komite audit tidak dipengaruhi oleh kualitas audit. Akan tetapi, frekuensi pertemuan dan ukuran komite audit terbukti berpengaruh positif dan signifikan terhadap kualitas audit.

Kata Kunci: karakteristik komite audit, frekuensi pertemuan komite audit, ukuran komite audit, kualitas audit.