

# **THE EFFECT OF SIZE FIRM, MANAGERIAL OWNERSHIP, LEVERAGE AND COMPETENCY OF THE BOARD OF COMMISSIONERS AGAINST QUALITY OF AUDIT COMMITTEE**

**By Izabella Valvitha Khan**

## **Abstract**

*The purpose of this study is to examine the effect of size firm, managerial ownership, leverage, and competency of the board of commissioners against quality of audit committee. The population in this research is manufacturing firms that listed on Indonesia Stock Exchange (IDX) with 2016-2018 time periods. The data analysis technique used in the study is logistic regression using the application Stata Product and Service Solution version 25 with a significant level of 5%. The results of this study indicate that (1) Size firm has no significant effect on quality of audit committee (2) Managerial ownership has no significant effect on quality of audit committee (3) leverage has no significant effect on quality of audit committee (4) Competency of the board of commissioners has significant effect on quality of audit committee*

**Keywords:** *size firm, managerial ownership, leverage and competency of the board of commissioners in quality against audit committee.*

# **PENGARUH UKURAN PERUSAHAAN, KEPEMILIKAN MANAJERIAL, *LEVERAGE* DAN KOMPETENSI DEWAN KOMISARIS, TERHADAP KUALITAS KOMITE AUDIT**

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## **Abstrak**

Tujuan penelitian ini adalah untuk menguji pengaruh ukuran perusahaan, kepemilikan manajerial, *leverage*, kompetensi Dewan Komisaris, terhadap kualitas Komite Audit. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Teknik analisis data yang digunakan dalam penelitian adalah regresi logistik dengan menggunakan aplikasi *Statistical Product and Service Solution version 25* dengan tingkat signifikan 5%. Hasil penelitian ini menunjukkan bahwa (1) Ukuran Perusahaan tidak berpengaruh signifikan terhadap Kualitas Komite Audit, (2) Kepemilikan Manajerial tidak berpengaruh signifikan terhadap kualitas Komite Audit, (3) *Leverage* tidak berpengaruh signifikan terhadap kualitas Komite Audit (4) Kompetensi Dewan Komisaris berpengaruh signifikan terhadap kualitas Komite Audit.

**Kata kunci:** ukuran perusahaan, kepemilikan manajerial, *leverage*, dan kompetensi dewan komisaris terhadap kualitas komite audit