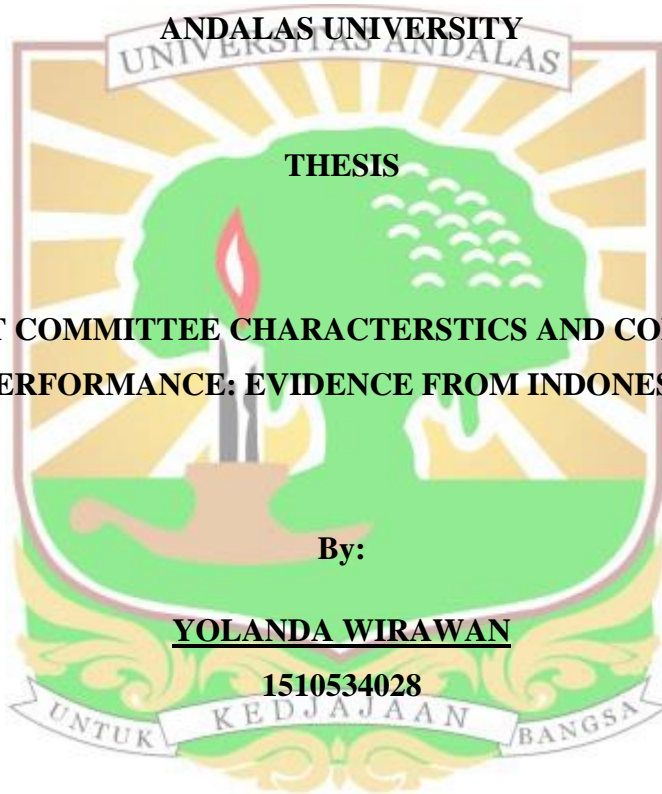




**ACCOUNTING DEPARTMENT
FACULTY OF ECONOMICS
ANDALAS UNIVERSITY**



**AUDIT COMMITTEE CHARACTERISTICS AND COMPANY
PERFORMANCE: EVIDENCE FROM INDONESIA**

By:

YOLANDA WIRAWAN

1510534028

Thesis Advisor: Prof. Niki Lukviarman, SE.,Akt., MBA., DBA.

*Submitted to fulfill the requirements in order to obtain bachelor degree of
economics*

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	Alumna's University Number :	YOLANDA WIRAWAN	Alumna's Faculty Number :
BIODATA			
a). Place/Date of Birth: Payakumbuh / December 3 rd , 1996 b). Parent's Name: Wirawan and Nengsih c). Faculty: Economics d). Major: Accounting e). ID Number: 1510534028 f). Graduation Date: August 24 th 2019 g). Grade: Cumlaude h). GPA: 3,57 i). Length of Study: 3 years 11 months j). Parent's Address : Gang Paduko Dewa No. 8, Payakumbuh.			
 <p data-bbox="352 853 1422 958"> Audit Committee Characteristics and Company Performance: Evidence from Indonesia </p> <p data-bbox="691 1028 1082 1061"> Thesis By : Yolanda Wirawan </p> <p data-bbox="470 1102 1302 1135"> Thesis Advisor : Prof. Niki Lukviarman, SE.,Akt., MBA., DBA. </p> <p data-bbox="798 1218 975 1252"> ABSTRACT </p> <p data-bbox="316 1288 1460 1783"> <i>This research aim at investigating the effect of audit committee characteristics on the company's performance. The sample consists of 119 non-financial companies listed on the Indonesia Stock Exchange (IDX) for the period of 2015-2017. Empirical analysis was carried out using panel regression fixed effect model. The results shows that the audit committee independence have a significant-positive relationship with firm's performance, whereas gender diversity on audit committee and frequency of meetings have significant-negative association. There is no evidence about the effect of audit committee size and experience on the company's performance. The results contribute to the managers and boards of companies in making appropriate choices about audit committee characteristics and corporate governance tools. Furthermore, it might help in structuring the audit committee that could improve company performance and protect the shareholders' interests.</i> </p> <p data-bbox="316 1888 1358 1966"> Keywords: Corporate governance, Audit Committee Characteristics, Company's Performance, Indonesia </p>			

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh karakteristik komite audit terhadap kinerja perusahaan. Sampel terdiri dari 119 perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia (BEI) untuk periode 2015-2017. Analisis empiris dilakukan dengan menggunakan model regresi panel fixed effect. Hasil penelitian menunjukkan bahwa independensi komite audit memiliki hubungan positif yang signifikan dengan kinerja perusahaan, sementara itu keberagaman gender pada komite audit dan frekuensi pertemuan memiliki hubungan negatif yang signifikan. Tidak terdapat bukti tentang pengaruh ukuran dan pengalaman komite audit terhadap kinerja perusahaan. Hasil dari penelitian ini dapat berkontribusi bagi para manajer dan dewan komisaris perusahaan dalam membuat pilihan yang tepat tentang karakteristik komite audit dan perangkat corporate governance dan untuk membantu dalam penataan komite audit yang dapat meningkatkan kinerja perusahaan dan melindungi kepentingan pemegang saham.

Kata Kunci: Corporate Governance, Karakteristik Komite Audit, Kinerja Perusahaan, Indonesia

