



**DEPARTMENT OF ACCOUNTING**

**FACULTY OF ECONOMICS**

**UNIVERSITAS ANDALAS  
ANDALAS UNIVERSITY**

**THESIS**

**AUDIT COMMITTEE CHARACTERISTICS AND FIRM  
PERFORMANCE IN INDONESIA**

**By:**

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

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**Audit Committee Characteristics and Firm Performance in Indonesia**

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**ABSTRACT**

*This research aim atinvestigating the effect of audit committee characteristics on firm performance. The sample consists of 44 manufacturing firms listed on the Indonesia Stock Exchange (IDX) for the 2015-2017 period using a purposive sampling method as a sampling technique. For hypothesis testing, this research uses linear regression analysis.*

*The results shows that the independence of the Audit Committee, Audit Committee Expertise, and Audit Committee Size had a positive and significant effect on determining the performance of the firm if it was proxied by ROA, ROE, and ROCE. The activities of the Audit Committee have a positive and significant influence on determining Firm Performance if it is proxied by ROCE, but it has a negative effect and is not significant if it is proxied by ROA and ROE. The results of this research can contribute to firms in making the right choices about the characteristics of the audit committee and corporate governance and to assist in structuring the audit committee that can improve firm performance.*

*Keywords: Corporate Governance, Audit Committee Characteristics, Firms*

*Performance.*

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh karakteristik komite audit terhadap kinerja perusahaan. Sampel terdiri dari 44 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) untuk periode 2015-2017 dengan menggunakan metode purposive sampling sebagai teknik penarikan sampel. Untuk pengujian hipotesis, penelitian ini menggunakan analisis regresi linier.

Hasil analisis menemukan bahwa Independensi Komite Audit, Expertise Komite Audit, dan Ukuran Komite Audit berpengaruh positif dan signifikan terhadap penentuan Kinerja perusahaan jika diproksikan dengan ROA, ROE, dan ROCE. Aktivitas Komite Audit memiliki pengaruh positif dan signifikan terhadap penentuan Kinerja Perusahaan jika diproksikan dengan ROCE, namun berpengaruh negatif dan tidak signifikan jika diproksikan dengan ROA dan ROE. Hasil dari penelitian ini dapat berkontribusi bagi perusahaan dalam membuat pilihan yang tepat tentang karakteristik komite audit dan corporate governance dan untuk membantu dalam penataan komite audit yang dapat meningkatkan kinerja perusahaan.

*Kata kunci :Corporate Governance, Karakteristik Komite Audit, Kinerja Perusahaan.*

