

ABSTRAK

Komite audit memiliki peran yang sangat penting dalam tata kelola perusahaan. Peraturan Otoritas Jasa Keuangan menyebutkan setiap emiten wajib memiliki komite audit dan minimal memiliki satu anggota dengan latar belakang keahlian keuangan atau akuntansi. Penelitian bertujuan menguji pengaruh keahlian komite audit terhadap kualitas audit yang di proksikan *audit fee*. Keahlian komite audit dibagi menjadi keahlian keuangan dan non-keuangan, lebih lanjut keahlian keuangan dibagi menjadi keahlian akuntansi dan non-akuntansi. Metode penelitian menggunakan metode kuantitatif. Data penelitian ini bersumber dari laporan tahunan diperoleh dari perusahaan non-keuangan yang terdaftar di BEI pada tahun 2015 – 2017. Hasil penelitian menunjukkan bahwa keahlian akuntansi komite audit berpengaruh negatif terhadap *audit fee*. Keberadaan komite audit dengan keahlian akuntansi berpotensi menurunkan risiko pengendalian yang dapat berdampak terhadap penurunan *audit fee*. Sementara, penelitian ini menunjukkan tidak ada bukti untuk pengaruh keahlian non-akuntansi komite audit terhadap *audit fee*.

Kata Kunci : Keahlian akuntansi komite audit, keahlian non-akuntansi komite audit, kualitas audit, *audit fee*

ABSTRACT

The audit committee has a very important role in corporate governance. Financial Service Authority requires issuer to have an audit committee which at least has one member with a background in financial or accounting expertise. This study discusses the effect of audit committee expertise on audit quality proxied by audit fee. The audit committee expertise is divided into financial and non-financial expertise. The financial expertise is further divided into accounting and non-accounting expertise. This research uses quantitative methods. Data is gathered from annual reports obtained from Indonesia Stock Exchange (IDX) website. The sample of this study is non-financial companies listed on the IDX in 2015 - 2017. The results of the study indicate that the audit committee's accounting expertise has a negative affects on audit fees. The existence of an audit committee with accounting expertise has potential to reduce control risk which might subsequently lower audit fees. Meanwhile, there is no evidence for the influence of the audit committee's non-accounting expertise on audit fees.

Key words : Audit committee accounting expertise, audit committee non-accounting expertise, audit quality, audit fee