

ABSTRAK

Skripsi berjudul “Pengaruh Audit Internal Dan Komite Audit Terhadap Laporan Keuangan Pada Perusahaan Bursa Efek Indonesia (Studi Empiris Pada Perusahaan Sektor Pertanian Yang Terdaftar Di Bursa Efek Indonesia Tahun 2019-2021)” ini ditulis oleh Eva Dina Pratiwi dengan NIM 12403193072, Pembimbing Firda Zulfa Fahriani, M.Sy.

Penelitian ini dilatarbelakangi oleh lingkup perusahaan yang sering berubah-ubah secara revolusioner, fungsi dari audit internal menjadi pendukung utama bagi manajemen, komite audit serta *stakeholder* utama di dalam perusahaan. Audit internal merupakan tahapan pemeriksaan secara mandiri di dalam organisasi atas suatu laporan keuangan guna melakukan pengujian dan evaluasi terhadap pelaksanaan kegiatan organisasi. Audit internal dalam kinerja pekerjaannya turut pula memudahkan manajemen dalam melakukan evaluasi secara efektif dan tepat pada pengendalian internal untuk bisa mencapai tujuan perusahaan. Begitu juga dengan komite audit dalam melaksanakan tanggung jawab serta tugasnya jika dilakukan secara objektif dan baik dengan ditunjang audit internal yang mempunyai sumber daya dan latar belakang yang kompeten oleh karena itu praktik kecurangan akan bisa diminimalisir dan bisa dicegah.

Rumusan masalah ini yaitu: 1) Apakah audit internal berpengaruh signifikan terhadap laporan keuangan? 2) Apakah komite audit berpengaruh signifikan terhadap laporan keuangan? 3) Apakah audit internal dan komite audit secara bersama-sama berpengaruh signifikan terhadap laporan keuangan?

Metode analisis statistik deskriptif, uji asumsi klasik dan uji hipotesis dipergunakan pada penelitian ini. Data sekunder sebagai jenis data penelitian ini adalah data dari BEI. *Sampling purposive* digunakan dalam proses pengambilan sampel dan melibatkan sekitar 57 bisnis berbeda yang akan dievaluasi.

Hasil penelitian ini adalah: 1) Berdasarkan pengujian hipotesis bisa didapatkan kesimpulan yaitu audit internal tidak berpengaruh terhadap laporan keuangan. Ini bermakna, tanggung jawab dan tugas audit internal kurang memperhatikan laporan keuangan, sehingga hipotesis ditolak. 2) Berdasarkan pengujian hipotesis dapat disimpulkan bahwa komite audit tidak berpengaruh terhadap laporan keuangan. Hal tersebut memperlihatkan komite audit perusahaan yang berjumlah semakin sedikit maka akan sangat minim pengendalian kebijakan keuangan perusahaan oleh komite audit, dengan demikian hipotesis ditolak. 3) Berdasarkan pengujian hipotesis secara serempak audit internal dan komite audit tidak berpengaruh terhadap laporan keuangan. Sebab $F_{hitung} < F_{tabel}$, maka mengacu hasil uji F bisa didapatkan kesimpulan yaitu, ditolak hipotesis.

Kata kunci: Audit Internal, Komite Audit, Laporan Keuangan

ABSTRACT

This thesis entitled "The Influence of Internal Audit and Audit Committee on Financial Statements at Indonesian Stock Exchange Companies (Empirical Study of Agricultural Sector Companies Listed on the Indonesian Stock Exchange in 2019-2021)" was written by Eva Dina Pratiwi with NIM 12403193072, Supervisor by Firda Zulfa Fahriani, M.Sy.

This research is motivated by the company's scope which often changes revolutionarily, the function of internal audit is the main support for management, the audit committee and the main stakeholders in the company. Internal audit is an inspection process that is carried out independently within the organization on financial reports to test and evaluate the activities of the organization being carried out. Internal audits in their work performance also help management evaluate internal controls that are effective in achieving company goals. Likewise with the audit committee in carrying out its duties and responsibilities if it is carried out properly and objectively and is supported by an internal audit that has a competent background and resources, therefore the possibility of fraudulent practices is minimal and can be prevented to a minimum.

The focus of this research is: 1) Does internal audit have a significant effect on financial statements? 2) Does the audit committee have a significant effect on the financial statements? 3) Do the internal audit and the audit committee together have a significant effect on the financial statements?

This study uses descriptive statistical analysis methods, classical assumption tests and hypothesis testing. The type of data used is secondary data published by the Indonesia Stock Exchange. Purposive sampling was used in the sampling process, and involved approximately 57 different businesses to be evaluated.

The results of this study are: 1) Based on hypothesis testing it can be concluded that internal audit has no effect on financial statements. This shows that the duties and responsibilities of internal audit pay little attention to financial statements, so the hypothesis is rejected. 2) Based on the hypothesis testing, it can be concluded that the audit committee has no effect on the financial statements. This shows that the fewer the number of audit committees owned by the company, the less control over the company's financial policies by the audit committee, so the hypothesis is rejected. 3) Based on hypothesis testing simultaneously, internal audit and audit committee have no effect on financial statements. Because the value of F_{count} is smaller than F_{table} , then as the basis for decision making in the F test it can be concluded that the hypothesis is rejected.

Keywords: Internal Audit, Audit Committee, Financial Statements