

ABSTRAK

SITI NURULHUSNA. Pengaruh Keberagaman Direksi, Keahlian Komite Audit terhadap Audit Report Lag Dimoderasi Reputasi KAP. Tesis. Medan: Program Pascasarjana Universitas Negeri Medan, Desember 2023.

Penelitian ini bertujuan untuk meneliti pengaruh keberagaman direksi, keahlian komite audit terhadap audit report lag dimoderasi reputasi KAP pada perusahaan sektor energi yang terdaftar di BEI periode 2018-2022. Pengujian dari penelitian ini berdasarkan pada teori kepengurusan (Teori Stewardship) dengan menekankan pentingnya orientasi pada kepentingan bersama antara manajer dan pemilik perusahaan dengan melibatkan pengambilan keputusan dan tanggung jawab dengan memperhatikan kesejahteraan jangka panjang organisasi, bukan hanya keuntungan individu atau kelompok tertentu. Sampel penelitian perusahaan sektor energi dengan jumlah sampel 23 perusahaan. Metode analisis data menggunakan statistik deskriptif, uji asumsi klasik dan uji hipotesis dengan bantuan komputer melalui program IBM SPSS 25. Hasil penelitian menunjukkan keberagaman direksi dengan pengukuran jumlah direksi perempuan berpengaruh negatif terhadap audit report lag, *H1 diterima*. Keahlian komite audit berpengaruh negatif terhadap audit report lag, *H2 diterima*. Reputasi KAP memperlemah keberagaman direksi terhadap ARL, *H3 ditolak*, dikarenakan pada perusahaan sektor energi masih sedikit perusahaan yang menggunakan jasa KAP yang bereputasi. Reputasi KAP memperkuat keberagaman direksi terhadap ARL, *H4 diterima*.

Kata kunci: Keberagaman direksi, keahlian komite audit, ARL, Reputasi KAP



ABSTRACT

SITI NURULHUSNA. The Influence of the Diversity of the Board of Directors, Audit Committee Expertise on Audit Report Lag Moderated by KAP Reputation. Thesis. Medan: Postgraduate Program, State University of Medan, July 2023.

This research aims to examine the effect of director diversity and audit committee expertise on audit report lag moderated by KAP reputation in energy sector companies listed on the IDX for the 2018-2022 period. The testing of this research is based on management theory (Stewardship Theory) by emphasizing the importance of orientation to the common interests of managers and company owners by involving decision making and responsibility by paying attention to the long-term welfare of the organization, not just the profits of certain individuals or groups. Research sample of energy sector companies with a total sample of 23 companies. The data analysis method uses descriptive statistics, classical assumption testing and hypothesis testing with computer assistance using the IBM SPSS 25 program. The research results show that diversity of directors by measuring the number of female directors has a negative effect on audit report lag, H1 is accepted. Audit committee expertise has a negative effect on audit report lag, H2 is accepted. KAP reputation weakens the diversity of directors towards ARL, H3 is rejected, because in energy sector companies there are still few companies that use reputable KAP services. KAP's reputation strengthens the diversity of directors towards ARL, H4 is accepted.

Keywords: Board diversity, audit committee expertise, ARL, KAP Reputation