

ABSTRAK

Reni Yunita. 7121220015. Pengaruh *Corporate Governance*, Kualitas Audit dan Ukuran Perusahaan Terhadap Biaya Hutang Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia(BEI) Periode 2016-2017. Skripsi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2019.

Permasalahan penelitian ini adalah bagaimana perusahaan dapat memperoleh kepercayaan dari pihak kreditor untuk mendapatkan pendanaan berupa biaya hutang yang menunjang kegiatan operasional perusahaan. Penelitian ini bertujuan menguji pengaruh *corporate governance* (diproksikan dengan dewan komisaris dan komite audit), kualitas audit dan ukuran perusahaan terhadap biaya hutang (*cost of debt*).

Populasi penelitian ini perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2016-2017. Teknik pemilihan sampel menggunakan *purpose sampling*. Penelitian menggunakan teknik pengumpulan data sekunder yang diperoleh dengan cara mendownload laporan keuangan melalui situs www.idx.co.id. Teknik analisis data dalam penelitian ini menggunakan regresi berganda dengan bantuan SPSS.

Hasil penelitian menunjukkan secara simultan *Corporate governance* (yang diproksikan dengan dewan komisaris dan komite audit), kualitas audit dan ukuran perusahaan tidak berpengaruh secara bersamaan terhadap biaya hutang. *Corporate Governance* (yang diproksikan dengan dewan komisaris) tidak memiliki pengaruh terhadap biaya hutang, *corporate governance* (yang diproksikan dengan komite audit) tidak memiliki pengaruh terhadap biaya hutang. Kualitas audit tidak memiliki pengaruh dan signifikan terhadap biaya hutang. Ukuran perusahaan tidak memiliki pengaruh dan signifikan terhadap biaya hutang.

Kesimpulan dari penelitian ini adalah secara simultan tidak terdapat pengaruh *Corporate governance* (yang diproksikan dengan dewan komisaris dan komite audit), kualitas audit dan ukuran perusahaan terhadap biaya hutang. *Corporate governance* yang diproksikan dengan dewan komisaris tidak memiliki pengaruh terhadap biaya hutang. *Corporate governance* yang diproksikan dengan komite audit tidak memiliki pengaruh terhadap biaya hutang. Kualitas audit tidak memiliki pengaruh terhadap biaya hutang. Ukuran perusahaan tidak memiliki pengaruh terhadap biaya hutang.

Kata kunci : *Corporate Governance*, Kualitas Audit, Ukuran Perusahaan, Biaya Hutang

ABSTRACK

Reni Yunita. 7121220015. Effects of Corporate Governance, Audit Quality and Company Size on Debt Costs in Manufacturing Companies Listed on the Indonesia Stock Exchange (IDX) for the 2016-2017 Period. Thesis, Accounting Study Program, Faculty of Economics, Medan State University, 2019.

The problem of this research is how companies can gain trust from the creditors to get funding in the form of debt costs that support the company's operational activities. This study aims to examine the effect of corporate governance (proxied by the board of commissioners and audit committee), audit quality and company size on the cost of debt.

The study population is manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2016-2017. The sample selection technique uses purpose sampling. Research uses secondary data collection techniques obtained by downloading financial statements through the site www.idx.co.id. Data analysis techniques in this study used multiple regression with the help of SPSS.

The results of the study show simultaneously Corporate governance (which is proxied by the board of commissioners and the audit committee), audit quality and company size do not have an effect on the cost of debt. Corporate governance (which is proxied by the board of commissioners) does not have a positive influence on the cost of debt, corporate governance (which is proxied by the audit committee) does not have a negative influence on the cost of debt. Audit quality does not have a positive and significant effect on debt costs. The size of the company does not have a positive and significant effect on the cost of debt.

The conclusion of this study is that there is no effect of corporate governance simultaneously (which is proxied by the board of commissioners and audit committee), audit quality and size of the company against debt costs. Corporate governance that is proxied by the board of commissioners does not have a positive influence on the cost of debt. Corporate governance that is proxied by the audit committee does not have a negative influence on the cost of debt. Audit quality does not have a positive influence on the cost of debt. The size of the company does not have a positive influence on the cost of debt.

KeyWords: Keywords: Corporate Governance, Audit Quality, Company Size, Debt Costs