

***THE INFLUENCE OF THE AUDIT COMMITTEE, MANAGERIAL OWNERSHIP, INSTITUTIONAL OWNERSHIP, AND BOARD OF DIRECTORS TOWARD THE AUDIT QUALITY***

*(An Empirical Study on Mining Company Registered in Indonesia Stock Exchange (BEI) Period 2015-2017)*

**ABSTRACT**

*This research aims to test the audit committee, managerial ownership, institutional ownership, and board of directors toward the audit quality on mining company registered in Indonesia Stock Center (BEI) Period 2015-2017. The independent variable tested in this research consists of audit committee, managerial ownership, institutional ownership, and board of directors. Meanwhile, the dependent variable in this research is the audit quality.*

*The sample collection technique used in this research was purposive sampling. With this method, this research used 36 companies as the samples. In three-years period, the companies became 108 companies. The data analysis method used software IBM Statistical Package for Social Science (SPSS) Statistic Version 23.0.*

*The research result shows that the audit committee and directors board has positive and significant influence toward the audit quality with the significance level of 0.040 and 0.001 respectively. Meanwhile, the managerial ownership and institutional ownership do not have positive and significant toward the audit quality.*

*Keywords: Audit Committee, Managerial Ownership, Institutional Ownership, Directors Board, and audit quality*

## INTISARI

Penelitian ini bertujuan untuk menguji komite audit, kepemilikan manajerial, kepemilikan institusional dan dewan direksi terhadap kualitas audit perusahaan pertambangan yang terdaftar di bursa efek Indonesia periode 2015 – 2017. Variabel independen yang di uji dalam penelitian ini terdiri dari komite audit, kepemilikan manajerial, kepemilikan institusional dan dewan direksi. Sedangkan variabel dependen dalam penelitian ini yaitu kualitas audit.

Teknik pengambilan sampel yang di gunakan dalam penelitian ini adalah *purposive sampling*. Dengan metode tersebut, penelitian menggunakan sampel sebanyak 36 perusahaan, tiga tahun periode menjadi 108 perusahaan. Metode analisis data menggunakan *software IBM Statistical Package for Social Science (SPSS) Statistic Version 23.0*.

Hasil penelitian menunjukkan bahwa komite audit dan dewan direksi berpengaruh positif signifikan terhadap kualitas audit dengan tingkat signifikan masing-masing sebesar 0,040 dan 0,001. Sedangkan kepemilikan manajerial dan kepemilikan institusional tidak berpengaruh positif signifikan terhadap kualitas audit.

Kata kunci: Komite Audit, Kepemilikan Manajerial, Kepemilikan Institusional, Dewan Direksi dan Kualitas Audit.