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**PENGARUH KARAKTERISTIK KOMITE AUDIT TERHADAP
KINERJA PERUSAHAAN
(Studi Kasus Pada Perusahaan Sektor Perbankan yang Terdaftar di
Bursa Efek Indonesia Tahun 2019-2022)**

SKRIPSI

Diajukan sebagai salah satu syarat memperoleh gelar Sarjana Akuntansi pada Program
Studi Akuntansi Fakultas Pendidikan Ekonomi dan Bisnis



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**PROGRAM STUDI AKUNTANSI
UNIVERSITAS PENDIDIKAN INDONESIA
2023**

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ABSTRAK
PENGARUH KARAKTERISTIK KOMITE AUDIT TERHADAP KINERJA
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Penelitian ini bertujuan untuk menguji hubungan antara karakteristik komite audit dengan kinerja perusahaan. Karakteristik komite audit terdiri dari ukuran komite audit, latar belakang pendidikan komite audit, frekuensi rapat komite audit, dan gender komite audit. Kinerja Perusahaan diukur menggunakan BOPO (Beban Operasional terhadap Pendapatan Operasional) sebagai salah satu rasio khusus untuk mengukur kinerja perbankan. Penelitian ini menggunakan perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) dari tahun 2019 - 2022 sebagai sampel dengan menggunakan regresi data panel untuk menguji hipotesis. Temuan penelitian ini menunjukkan bahwa latar belakang komite audit dapat mempengaruhi kinerja perusahaan yang diukur menggunakan BOPO. Sedangkan ukuran komite audit, frekuensi rapat komite audit, dan gender komite audit tidak berpengaruh terhadap kinerja perusahaan.

Kata Kunci: Ukuran Komite Audit, Latar Belakang Pendidikan Komite Audit, Frekuensi Rapat Komite Audit, Gender Komite Audit, Kinerja Perusahaan

ABSTRACT
THE EFFECT OF THE AUDIT COMMITTEE CHARACTERISTICS ON
COMPANY PERFORMANCE

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This study aims to examine the relationship between the characteristics of the audit committee and company performance. The characteristics of the audit committee consist of the size of the audit committee, the educational background of the audit committee, the frequency of audit committee meetings, and the audit committee's gender. Company performance is measured using BOPO (Operating Expenses to Operating Income) as a special ratio to measure banking performance. This study uses banking companies listed on the Indonesia Stock Exchange (IDX) from 2019 - 2022 as a sample using panel data regression to test the hypothesis. The findings of this study indicate that the background of the audit committee can influence company performance as measured using BOPO. Meanwhile, audit committee size, frequency of audit committee meetings, and audit committee gender have no effect on company performance.

Keywords. *Size of the Audit Committee; Educational Background of the Audit Committee; Frequency of Audit Committee Meetings; Gender of the Audit Committee; Company Performance.*

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