

ABSTRACT

This study examines the effect of audit committee role, shari'a supervisory board role, and internal control over financial reporting effectiveness, on financial reporting quality. The data was taken by questionnaire from 173 employees (group head, division head, and internal auditor), audit committee members, and shari'a supervisory board members of 33 Islamic banking in Indonesian. Research results that used path analysis, show that a positive correlation exists between audit committee role, shari'a supervisory board role, and internal control over financial reporting effectiveness. There is strongest relationship between shari'a supervisory board role with internal control over financial reporting effectiveness. Furthermore, audit committee role, shari'a supervisory board role, and internal control over financial reporting effectiveness influence financial reporting quality simultaneously. Partially audit committee role, and internal control over financial reporting effectiveness influence financial reporting quality, but statistically shari'a supervisory board role was not significant.

Keywords: audit committee role, shari'a supervisory board role, and internal control over financial reporting effectiveness, and financial reporting quality.

ABSTRAK

Penelitian ini menguji pengaruh peran komite audit, peran dewan pengawas syariah dan efektifitas pengendalian intern atas pelaporan keuangan terhadap kualitas pelaporan keuangan. Data diperoleh dengan kuesioner dari 173 pegawai (kepala grup, kepala divisi dan internal auditor), anggota komite audit dan anggota dewan pengawas syariah dari 33 bank syariah di Indonesia. Hasil penelitian yang menggunakan analisis jalur menunjukkan terdapat korelasi positif antara peran komite audit, peran dewan pengawas syariah dan efektifitas pengendalian intern atas pelaporan keuangan. Korelasi yang paling kuat adalah antara peran dewan pengawas syariah dengan efektifitas pengendalian intern atas pelaporan keuangan. Peran komite audit, peran dewan pengawas syariah dan efektifitas pengendalian intern atas pelaporan keuangan berpengaruh terhadap kualitas pelaporan keuangan secara simultan. Secara parsial peran komite audit dan efektifitas pengendalian intern atas pelaporan keuangan berpengaruh terhadap kualitas pelaporan keuangan, namun peran dewan pengawas syariah secara statistik tidak signifikan.

Kata kunci: peran komite audit, peran dewan pengawas syariah, efektifitas pengendalian intern atas pelaporan keuangan, kualitas pelaporan keuangan.