

THE EFFECT OF AUDIT COMMITTEE CHARACTERISTICS AND FINANCIAL REPORTING FRAUD

By Indah Rizky Pratiwi

Abstract

This research mainly aims to examine the effect of characteristics of audit committee to the financial reporting fraud. The financial reporting fraud in this research is determined by using the F-Score. The samples consisting of 105 manufacture companies that are legally registered on the list of Indonesian Stock Exchange in the period of 2016-2018. Panel data regression, which is the analysis technique used in this research, presents the level of significance up to 5%. In conclusion, the independence of audit committee shows no significant effect to the financial reporting fraud. Another variable used, the expertise of the audit committee, also shows no significant effect to the financial reporting fraud. There are also no significant effects stated to the financial reporting fraud for the other two measured variables, which are the size of the committee as well as the busyness of the audit committee.

Keyword : audit committee characteristics, agency theory, audit committee, financial reporting fraud

PENGARUH KARAKTERISTIK KOMITE AUDIT TERHADAP KECURANGAN PELAPORAN KEUANGAN

Oleh Indah Rizky Pratiwi

Abstrak

Penelitian ini bertujuan untuk menguji pengaruh karakteristik komite audit terhadap kecurangan pelaporan keuangan. Dengan penelitian ini kecurangan pelaporan keuangan diukur menggunakan *F-score*. Sampel dalam penelitian ini berjumlah 105 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2016-2018. Teknik analisis yang digunakan adalah analisis regresi data panel dengan tingkat signifikansi 5%. Hasil dari penelitian ini diperoleh bahwa: independensi komite audit tidak berpengaruh terhadap kecurangan pelaporan keuangan untuk variabel keahlian komite audit tidak berpengaruh terhadap kecurangan pelaporan keuangan dan ukuran komite audit tidak berpengaruh terhadap kecurangan pelaporan kecurangan begitu juga dengan variabel kesibukan komite audit tidak berpengaruh terhadap kecurangan pelaporan keuangan.

Kata kunci : Karakteristik komite audit, teori agensi, komite audit, kecurangan pelaporan keuangan.