

**THE FINANCIAL EXPERTISE OF AUDIT COMMITTEE IN
MODERATING THE EFFECT OF FRAUD TRIANGLE TOWARD
FINANCIAL STATEMENT FRAUD**

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Abstract

The purpose of this study was to determine the affect of components such as Fraud Triangle including Financial Stability, External Pressure, Financial Target, Ineffective Monitoring and Rationlization toward Financial Statement Fraud. This research also using the audit Committee's Financial Expertise as a Moderating variable. In this research, the dependent variable has using method named F-Scores was introduced by Dechow et al., (2007). The population in this research are manufacturing companies listed on the Indonesia Stock Exchange for the period 2016 - 2018. The number of samples are 225 sampels. The methods used in this research is quantitative method by analyzing two panel data, regression models, the classic assumption feat, the coefficient of determination and the last method named partially test (t test). This research use the progam data named STATA version 13. The result from this research said that are External Pressure and Rationalization have a negative affects on Financial Statement Fraud. However variable Financial Stability, Financial Target, and Ineffective Monitoring have no affects to Financial Statement Fraud. Meanwhile, for moderation variable, the Audit Committee's Financial Expertise can moderate the influence of external pressure, financial target, and rationalization toward Financial Statement Fraud.

Keywords; *financial statement fraud, fraud triangle, the audit committee's financial expertise*

KEAHLIAN KEUANGAN KOMITE AUDIT DALAM MEMODERASI PENGARUH *FRAUD TRIANGLE* TERHADAP KECURANGAN LAPORAN KEUANGAN

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Abstrak

Penelitian ini bertujuan guna mengetahui pengaruh komponen dari *fraud triangle* diantaranya *financial stability*, *external pressure*, *financial target*, *ineffective monitoring*, dan *rationalization* terhadap kecurangan laporan keuangan. Penelitian ini juga menggunakan keahlian keuangan komite audit sebagai variabel moderasi. Dalam penelitian ini, pengukuran yang dipakai adalah menggunakan *F-Score* yang diperkenalkan oleh Dechow *et al.*, (2007). Populasi dalam penelitian ini adalah perusahaan manufaktur yang tercatat di BEI untuk periode 2016-2018. Jumlah sampelnya yang diolah dalam penelitian sebanyak 255 sampel. Metode yang digunakan dalam penelitian ini memakai metode kuantitatif dengan menganalisis dua model regresi data panel, uji asumsi klasik, koefisien determinasi, dan uji parsial (uji t). Penelitian ini memakai program olah data STATA versi 13. Hasil penelitiannya mengatakan jika secara parsial *external pressure* dan *rationalization* berpengaruh negatif signifikan terhadap kecurangan laporan keuangan. Namun variabel *financial stability*, *financial target*, dan *ineffective monitoring* tidak mempengaruhi kecurangan laporan. Sedangkan untuk variabel moderasi, keahlian keuangan komite audit dapat memoderasi pengaruh variabel *external pressure*, *financial target*, dan *rationalization* pada kecurangan laporan keuangan.

Kata kunci; kecurangan laporan keuangan, fraud triangle, keahlian keuangan komite audit