

ABSTRACT

The research is aimed to examine the effect of audit committee characteristics and management morality on the possibility of fraudulent financial reporting. The population of this study are employees of retail companies listed on the Indonesia Stock Exchange. Respondents in this research are company accounting staff. Total sample of research is 10 companies, sample is selected by random and obtained 34 respondents. The data has been collected by issuing questionnaires to the respondents. The data analysis technique has been done by using multiple linear regressions analysis.

Based on the result of the research, the results of the study indicate that the characteristics of the audit committee (audit committee finance expertise, audit committee independence and audit committee membership) have a negative impact on financial reporting fraud, while management morality has a negative influence on finance report fraud.

Keywords: audit committee, management morality, fraud, fraud financial reporting

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh karakteristik komite audit dan moralitas manajemen terhadap kemungkinan kecurangan pelaporan keuangan. Populasi penelitian ini adalah karyawan perusahaan retail yang terdaftar di Bursa Efek Indonesia. Responden dalam penelitian ini adalah staff akuntansi perusahaan. Total sampel penelitian berjumlah 10 perusahaan, sample dipilih secara random dan diperoleh 34 responden. Teknik pengumpulan data menggunakan kuesioner. Metode yang digunakan untuk menganalisis hubungan antar variabel adalah metode regresi logistik.

Hasil penelitian menunjukkan bahwa karakteristik komite audit (keahlian keuangan komite audit, independensi komite audit dan keanggotaan komite audit) tidak berpengaruh terhadap kecurangan pelaporan keuangan, sedangkan moralitas manajemen tidak berpengaruh terhadap kecurangan pelaporan keuangan.

Kata kunci: komite audit, moralitas manajemen, penipuan, pelaporan keuangan kecurangan