ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *nature of industry*, *ineffective monitoring* dan *pressure* terhadap deteksi *fraud* dengan variabel moderasi komite audit. Deteksi *fraud* pada penelitian ini menggunakan proksi *F-score* model yang merupakan penjumlahan dari *accrual quality* dan *financial performance*.

Populasi dari penelitian ini adalah perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia pada tahun 2016 hingga 2018.

Hasil penelitian ini menunjukkan bahwa *nature of industry* berpengaruh terhadap deteksi *fraud*. Sementara itu *pressure* dan *ineffective monitoring* tidak berpengaruh signifikan terhadap deteksi *fraud*. Hasil analisis variabel moderasi menggunakan uji MRA menunjukkan bahwa komite audit mampu memoderasi hubungan antara *nature of industry, ineffective monitoring*, *pressure* dan deteksi *fraud*.

Kata kunci : deteksi *fraud, nature of industry, ineffective monitoring, pressure*, komite audit

ABSTRACT

This study aims to determine the effect of the nature of industry, ineffective monitoring and pressure on fraud detection with moderating variables of the audit committee. Fraud detection in this study uses a proxy F-score model which is the sum of accrual quality and financial performance.

The population of this research is the manufacturing companies in the consumer goods industry sector which are listed on the Indonesia Stock Exchange in 2016 to 2018.

The results of this study indicate that the nature of industry influences fraud detection. Meanwhile pressure and ineffective monitoring have no significant effect on fraud detection. The results of the moderation variable analysis using the MRA test showed that the audit committee was able to moderate the relationship between the nature of industry, ineffective monitoring, pressure and fraud detection.

Keywords: fraud detection, nature of industry, ineffective monitoring, pressure, audit committee

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