

ABSTRACT

THE EFFECT OF FINANCIAL STABILITY, AUDIT COMMITTEE, AND AUDIT QUALITY ON FINANCIAL STATEMENT FRAUD

(An Empirical Study on Property & Real Estate Companies Listed on the Indonesia Stock Exchange During the period 2020-2022)

By:

ASIMAH NANDA NAULI L. TOBING

asimananda5597@gmail.com

The purpose of the study was to find the effect of Financial Stability, Audit Committee, and Audit Quality on Financial Statement Fraud in property and real estate companies listed on the Indonesia Stock Exchange (IDX) during the period 2020-2022. The method used in this research was quantitative descriptive using SPSS version 20. The population in this study consisted of all property and real estate companies listed on the Indonesia Stock Exchange (IDX) from 2020 to 2022. The sample selection was done using a purposive sampling method, resulting in 48 companies or a total of 109 data over three years from 2020 to 2022. The result showed that the financial stability variable significantly affected financial statement fraud, while the audit committee and audit quality did not affect financial statement fraud.

Keywords: Financial Stability, Audit Committee, Audit Quality, Financial Statement Fraud.

