

## The influence of board of commissioners and audit committee effectiveness, ownership structure, bank monitoring, and firm life cycle on accounting fraud

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### Abstrak

Financial statement fraud has cost market participants, including investors, employees, creditors, and pensioners. Capital market participants expect active and vigilant corporate governance to ensure the quality, integrity, and transparency of financial information. Financial statement fraud is a serious threat to market participants' confidence in published audited financial statements. Financial statement fraud has recently received considerable attention from the business community, accounting profession, academicians, and regulators. This paper sheds light on the factors that may increase the likelihood of financial statement fraud. This study empirically tests the impact of board of commissioners and audit committee effectiveness, ownership structure, bank monitoring, and the firm life cycle on the probability of accounting fraud. Hypothesis testing was carried out by using logistic regression model using fraud data from BAPEPAM-LK (Indonesia Stock Exchange Supervisory Agency) during the years of 2005-2011. The result of this study indicates that the audit committee effectiveness and controlled family ownership reduce the fraud probability. However, the effectiveness of board commissioners, foreign ownership, bank monitoring, and the firm life cycle do not have any effect on fraud probability.

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### Abstrak

Kecurangan pelaporan keuangan menimbulkan kerugian bagi pelaku pasar, antara lain investor, pegawai, kreditur. Kecurangan ini juga merupakan ancaman yang serius bagi para pelaku pasar modal. Pelaku pasar modal mengharapkan laporan keuangan yang transparan, berkualitas, dan dapat dipercaya integritasnya. Penelitian ini bertujuan menguji pengaruh efektifitas peran dewan komisaris dan komite audit, struktur kepemilikan, peran monitoring bank, dan siklus hidup perusahaan terhadap probabilita terjadinya kecurangan pelaporan keuangan. Pengujian hipotesis dilakukan dengan menggunakan metode regresi logistik dengan menggunakan data sanksi yang dikenakan pada perusahaan yang melakukan kecurangan pelaporan keuangan, yang diperoleh dari Bapepam-LK dari tahun 2005 sampai dengan 2011. Hasil penelitian ini menunjukkan bahwa efektifitas peran komite audit dan struktur kepemilikan keluarga berpengaruh negatif terhadap probabilita terjadinya kecurangan pelaporan keuangan. Hal ini mengindikasikan efektifitas komite audit dan kepemilikan yang dikendalikan oleh keluarga dapat mengurangi probabilita terjadinya kecurangan pelaporan keuangan.