

Analisis pengaruh status relatif komite audit terhadap resiko fraud perusahaan dengan kualitas audit sebagai variabel pemoderasi =  
Analysis on effect of audit committee s relative status toward risk of firm fraud using the audit quality as moderating variable / Dianis Nurmala Mayanda

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Abstrak

**ABSTRAK**  
Penelitian ini bertujuan untuk menemukan bukti empiris mengenai pengaruh status relatif komite audit terhadap resiko fraud perusahaan di Indonesia yang diwakili oleh perusahaan-perusahaan dari industri manufaktur yang terdaftar di Bursa Efek Indonesia selama periode tahun 2010-2012. Resiko fraud dinilai dengan menggunakan model yang dikembangkan oleh Beneish (1999), yaitu model M-Score. Sementara kualitas audit menggunakan model pengukuran AQMS (Audit Quality Metric Score) yang telah dikembangkan oleh Herusetya (2012). Hasil dari penelitian ini menunjukkan bahwa terdapat pengaruh negatif antara status relatif komite audit terhadap resiko fraud perusahaan, dan kualitas audit memperkuat hubungan antara status relatif komite audit terhadap resiko fraud perusahaan.

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**ABSTRACT**  
This study aims to find the empirical evidence of the effect of Audit Committee's

relative status toward the risk of firm fraud in Indonesia represented by the manufacture industry firms which were listed on Indonesian Stock Exchange (IDX) at 2010-2012 period. The M-Score model developed by Beneish (1999) were applied to rate the risk of fraud. Meanwhile the AQMS (Audit Quality Metric Score) model developed by Herusetya (2012) were applied to calculate the audit quality. The result of the study shows there were negative impact of the audit committee's relative status toward risk of firm fraud and the quality of audit strengthen the correlation of the audit committee's relative status toward risk of firm fraud.