

## **ABSTRAK**

**VivinSalim, 2022.** Pengaruh Karakteristik Komite Audit, Demografi *Chief Executive Officer* Dan *Chief Financial Officer* Terhadap Kecurangan Laporan Keuangan Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. Ketua komisi Yustiana Djaelani, Anggota komisi Zainuddin.

Tujuan penelitian ini adalah Untuk menganalisis pengaruh jumlah komite, keahlian keuangan komite audit, jumlah rapat komite audit, masa jabatan komite audit, usia CEO & CFO, gender CEO & CFO, tingkat pendidikan CEO & CFO, pengalaman CEO & CFO terhadap Kecurangan Laporan Keuangan. Jumlah sampel penelitian adalah sebanyak 20 Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia. Alat uji yang digunakan adalah Analisis Regresi Logistik (*logistic regression*) dengan menggunakan *statistical package for social scientists* (SPSS) sebagai alat uji statistik.

Hasil penelitian menunjukan bahwa jumlah komite audit, keahlian komite audit, usia CEO, gender CEO & CFO, tingkat pendidikan CEO & CFO, pengalaman kerja CEO & CFO tidak berpengaruh terhadap kecurangan laporan keuangan, sedangkan jumlah rapat komite audit dan usia CFO berpengaruh terhadap kecurangan laporan keuangan.

**Kata Kunci:** Komite Audit, CEO, CFO, Kecurangan Laporan Keuangan.



## **ABSTRACT**

**VivinSalim, 2022.** *The Characteristic Influence of Audit Committee, Demographics of Chief Executive Officer and Chief Financial Officer Against Fraudulent Financial Reporting On Manufacturing Companies Listed on The Indonesia Stock. Chairman of the commission: Yustiana Djaelani, Member of the commission: Zainuddin.*

*The purpose of this study was to analyze the effect of the number of committees, audit committee financial expertise, number of audit committee meetings, audit committee tenure, CEO & CFO age, CEO & CFO gender, CEO & CFO education level, CEO & CFO experience on Fraudulent Financial Reporting. The number of research samples is as many as 20 Manufacturing Companies listed on the Indonesia Stock Exchange. The test tool used is Logistic Regression Analysis (logistic regression) using the statistical package for social scientists (SPSS) as a statistical test tool.*

*The results show that the number of audit committees, audit committee expertise, CEO age, CEO & CFO gender, CEO & CFO education level, CEO & CFO work experience has no effect on Fraudulent Financial Reporting, while the number of audit committee meetings and CFO age affect Fraudulent Financial Reporting.*

**Keywords:** *Audit Committee, CEO, CFO, Fraudulent Financial Reporting.*

