ABSTRACT

This study aims to examine the influence of auditor characteristics (audit tenure, auditor rotation, auditor independence, industry specialization, audit report lag, size of the audit firm, and auditor narcissism) on the auditor's ability to detect financial statement manipulation. This study uses control variables to limit the scope of the influence of the independent variables on the dependent variable.

This study used secondary data sourced from annual financial statements and independent auditor reports published between 2019 - 2023 by the Indonesia Stock Exchange in property and real estate, accessible via www.idx.co.id. The sample for this study was selected using purposive sampling based on specific criteria, resulting in a sample of 44 companies. Hypothesis testing in this research was conducted using logistic regression analysis with SPSS software version 26.

The results of this study demonstrate that auditor characteristics have a simultaneous influence on the detection of financial statement manipulation. However, partial tests reveal that some auditor characteristics do not have an impact, namely tenure audit, auditor independence and industry specialization. Meanwhile, other independent variables show a significant effect on the detection of financial statement manipulation.

Keywords: financial statement manipulation, auditor characteristics, property and real estate.
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