

ABSTRACT

This research aims to analyze the effect of industry specialization auditors, audit fees, and audit committees on the detection of fraudulent financial reporting. The variables used in this study are auditor industry specialization, audit fees, audit committee size, audit committee financial expertise, audit committee meeting frequency, and audit committee tenure as independent variables, as well as the detection of fraudulent financial reporting as the dependent variable.

The population in this research are companies in the banking sector financial industry that are listed on the Indonesia Stock Exchange in 2019-2021. Sampling was used with a purposive sampling technique and found that 33 companies fit this study. Methods of data collection with the method of documentation and using secondary data from company document records. This research used logistic regression analysis techniques using the SPSS version 25 analysis tool.

The results of this research indicate that auditors with industry specialization, audit committee size, and audit committee financial expertise have a positive and significant effect on the detection of fraudulent financial reporting. Meanwhile, audit fees have a negative and significant effect on the detection of fraudulent financial reporting. For the variable results of audit committee meeting frequency and audit committee tenure have no effect on the detection of fraudulent financial reporting.

Keywords : Fraudulent Financial Reporting, Specialist Auditors, Audit Fees, Audit Committee