

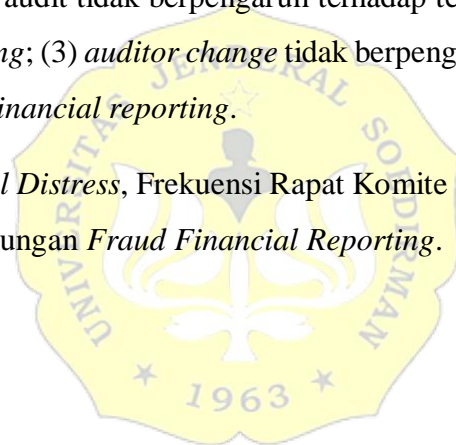
RINGKASAN

Penelitian ini bertujuan untuk mengetahui pengaruh *financial distress*, frekuensi rapat komite audit dan *auditor change* terhadap kecenderungan *fraud financial reporting*.

Populasi dalam penelitian ini adalah seluruh sektor perbankan yang terdaftar di Bursa Efek Indonesia dengan total populasi 46 perusahaan. Sampel penelitian ini berjumlah 20 perusahaan yang didapat menggunakan metode *purposive sampling* dengan kriteria-kriteria tertentu.

Hasil penelitian ini menunjukkan bahwa: (1) *Financial distress* tidak berpengaruh terhadap terjadinya kecenderungan *fraud financial reporting*; (2) frekuensi rapat komite audit tidak berpengaruh terhadap terjadinya kecenderungan *fraud financial reporting*; (3) *auditor change* tidak berpengaruh terhadap terjadinya kecenderungan *fraud financial reporting*.

Kata Kunci: *Financial Distress*, Frekuensi Rapat Komite Audit, *Auditor Change*, Kecenderungan *Fraud Financial Reporting*.



SUMMARY

This study aims to determine the effect of the financial distress, committee audit meeting frequency, and auditor change on the tendency of fraud financial reporting.

The population in this study were all banking companies listed on the Indonesia Stock Exchange during the 2019 and 2020 as many as 46 companies. The samples on this study are 20 companies are sampling selection using purposive sampling method with some of criterias.

The result of this study indicate that: (1) financial distress does not have influence to the tendency of fraud financial reporting; (2) committee audit meeting frequency does not have influence to the tendency of fraud financial reporting; (3) auditor change does not have influence to the tendency of fraud financial reporting.

Keyword: *Financial Distress, Committee Audit Meeting Frequency, Auditor Change, The Tendency of Fraud Financial Reporting.*

