

Analisis efektivitas dewan komisaris, direksi, dan komite audit serta kepemilikan keluarga terhadap kemungkinan terjadinya fraud pada laporan keuangan = Analysis of effectiveness of board of commissioners board of directors audit committee and family ownership on the possibility of financial reporting fraud

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Abstrak

This research aims to analyze the effectiveness of the Board of Commissioners, Board of Directors, and Audit Committee, as well as family ownership in minimizing the possibility of fraud in financial statements.

This study uses a proxy of the Altman Z-Score Model and high debt structure to determine the companies that have the possibility of financial fraud on non-financial companies listed on the Indonesia Stock Exchange in 2012 and 2013.

The results of logit regression model shows that the effectiveness of the Board of Commissioners and Audit Committee does not have a significant impact. However, the effectiveness of Board of Directors and family ownership positively affects the possibility of fraudulent in the financial statements.