ABSTRAK

Dyah Ayu Mawar Ningrum, 2026, Pengaruh Karakteristik Komite Audit dan Tipe Auditor Eksternal terhadap *Financial Reporting Quality* dengan *Transparency Corporate* sebagai Moderasi : Studi Kasus Perusahaan *Consumer Cyclicals* Periode 2022–2024. Skripsi. Program Studi Manajemen, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Ibu Dr. Liliek Nur Sulistyowati, S.E., M.M, Pembimbing (II) Wiwin Juliyanti, S.E ., S. Pd., M.M,

Penelitian ini menguji pengaruh karakteristik komite audit dan tipe auditor eksternal terhadap *Financial Reporting Quality* (FRQ) dengan transparansi korporat sebagai variabel moderasi. FRQ diukur menggunakan *Earnings Aggressiveness* (Modified Jones Model) dan *Loss Accruals* (McNichols Model) pada perusahaan *Consumer Cyclicals* di Bursa Efek Indonesia periode 2022–2024. Sampel ditentukan melalui *purposive sampling* sehingga diperoleh 30 perusahaan dengan 90 observasi data panel. Analisis dilakukan menggunakan *Moderated Regression Analysis* model *Random Effect Swamy Arora*. Independensi komite audit, frekuensi rapat komite audit, dan transparansi korporat berpengaruh signifikan terhadap kedua proksi FRQ. Ukuran komite audit signifikan pada salah satu proksi, sedangkan tipe auditor eksternal tidak signifikan pada keduanya. Transparansi korporat memperkuat pengaruh ukuran komite audit pada salah satu proksi serta frekuensi rapat komite audit pada proksi lainnya, tetapi tidak memoderasi pengaruh independensi komite audit maupun tipe auditor eksternal. Temuan ini menegaskan pentingnya penguatan tata kelola komite audit dan pengungkapan sukarela bagi perusahaan serta regulator dalam meningkatkan FRQ di sektor *Consumer Cyclicals* Indonesia.

Kata Kunci: Komite Audit, Auditor Eksternal, Kualitas Pelaporan Keuangan, Transparansi Korporat.

ABSTRACT

Dyah Ayu Mawar Ningrum, 2026, *The Effect of Audit Committee Characteristics and Auditor Type External on Financial Reporting Quality, with Corporate Transparency as a Moderator: A Case Study of Consumer Cyclicals Companies for the 2022–2024 Period*. Thesis. *Management Study Program, Faculty of Economics and Business*, Universitas PGRI Madiun. *Advisor* (I) Ibu Dr. Liliek Nur Sulistyowati, S.E., M.M, *Advisor* (II) Wiwin Juliyanti, S.E ., S. Pd., M.M,

This study examines the effect of audit committee characteristics and the type of external auditor on Financial Reporting Quality (FRQ), with corporate transparency as a moderating variable. FRQ is measured using Earnings Aggressiveness (Modified Jones Model) and Loss Accruals (McNichols Model) for consumer cyclicals listed on the Indonesia Stock Exchange during the 2022–2024 period. The sample was selected through purposive sampling, resulting in 30 companies with 90 panel data observations. The analysis was conducted using Swamy Arora's Random Effects Moderated Regression Analysis model. Audit committee independence, the frequency of audit committee meetings, and corporate transparency have a significant effect on both FRQ proxies. Audit committee size is significant for one of the proxies, while the type of external auditor is not significant for either. Corporate transparency strengthens the effect of audit committee size on one proxy variable and the frequency of audit committee meetings on another proxy variable, but does not moderate the effects of audit committee independence or the type of external auditor. These findings underscore the importance of strengthening audit committee governance and voluntary disclosure for companies and regulators in improving FRQ in Indonesia's Consumer Cyclicals sector.

Keywords: *Audit Committee, External Auditor, Financial Reporting Quality, Corporate Transparency.*