

ABSTRACT

This research attempt to assure that the experience of pre committee audit can be more easily detect fraudulent financial reporting.. This study used secondary data taken from annual report BAPEPAM for year 2008, 2009, 2010, 2011, 2012 and the companies list that investigated from pasal 69 and regulation number VIII.G.7 from annual report BAPEPAM in the same year.

This study used amount of data to be analyzed as many as 50 companies consisting of 25 companies that conduct fraud and 25 non-fraud companies. Using purposive sampling method, data analysis includes descriptive statistic, multikolinieritas and logistic regression. Analyzing data using IBM SPSS16 software.

Based on the survey results revealed that pre committee audit experience affect financial reporting fraud detection with a significance of 0.094.

Keywords: *pre-audit committee experience, fraudulent financial reporting.*